S2860-1 c

IOWA

Retail Sales and Use Tax Report

Sales of Quarter Ending March 31, 1990

Compiled by
STATE OF IOWA
DEPARTMENT OF REVENUE AND FINANCE
Information & Management Services Division
HOOVER STATE OFFICE BUILDING
DES MOINES
50319
Phone (515) 281-5777

sales of tangible personal property, consisting of goods, wares, or merchandise, except as otherwise provided in this division, sold at retail in the state to consumers or users; a like rate of tax upon the gross
receip gas,
electr rvice,
incluc any
munic , wa-
ter, h lic in
its pr vided
in this con-
sumer gross
receipts from all sales of tickets or admissions to places of amusement, fairs, and athletic events except those of elementary and secondary educational institutions; and a like rate of tax upon that part of private club membership fees or charges paid for the
privilege of c sports pro-
vided club m

There is percent
upon the gross receipts derived from the operation of all forms of amusement devices and games of skill, games of chance, raffles and bingo games as defined
in chapter 99B, musement enter-
prises operated or the state of Iowa,
such tax to be coll rator in the same
manner as is prov ion of taxes upon
the gross receipts of tickets or admission as provided in this section.

19-005
CPE-39386

THE QUARTER IN REVIEW
COMPUTED TAX BY BUSINESS GROUP
QUARTER ENDING MARCH 31, 1990

Computed tax during the first quarter of 1990 amounted to $166,259,891, an increase of 7.1 percent from the same quarter in 1989. The number of businesses filing returns decreased from 91,231 to 89,237 or -2.19 percent during the same period. This data indicates an increase in the average amount of taxable receipts reported per return.

Computed Tax by Business Group

During the first quarter of 1990, the Building Material & General Merchandise Groups showe the largest increase in computed tax with a 17.99 and 8.94 percent, respectively. The Utilities Group followed with a 8.70 percent increase. Eight business groups reported a decrease in the number of filers. The Miscellaneous Group increased 3.31 percent, while the Food Dealers (- 5.18 percent) and Building Materials (- 3.46 percent) Groups showed th largest decrease.

Business Group	# Bus. Mar. 89	# Bus. Mar. 90	% Change # Bus.	Computed Tax Mar. 89	Computed Tax Mar. 90	% Change Computed Tax
Nonresidents	53	67	26.42%	$ 442,614	$ 160,518	-63.73%
Utilities	2,219	2,185	-1.53%	27,355,040	29,734,658	8.70%
Building Materials	2,199	2,123	-3.46%	6,419,251	7,574,195	17.99%
General Merchandise	1,660	1,674	0.84%	17,431,119	18,989,681	8.94%
Food Dealers	1,815	1,721	-5.18%	9,541,012	9,913,812	3.91%
Motor Vehicle	4,793	4,661	-2.75%	8,685,301	9,083,947	4.59%
Apparel	2,107	2,113	0.28%	4,809,909	5,148,651	7.04%
Home Furnishings	2,699	2,609	-3.33%	5,911,818	6,231,762	5.41%
Eating and Drinking	7,045	7,023	-0.31%	14,677,636	15,896,347	8.30%
Specialty Retail	14,534	14,321	-1.47%	12,180,094	13,193,994	8.32%
Services	27,270	27,319	0.18%	21,298,292	22,326,402	4.83%
Wholesale Goods	7,775	7,825	0.64%	14,769,622	15,718,498	6.42%
Miscellaneous	10,559	10,909	3.31%	9,320,374	10,040,295	7.72%
Late Filers	6,503	4,687	-27.93%	2,335,934	2,247,131	-3.80%
TOTALS	91,231	89,237	- 2.19%	$155,178,016	$166,259,891	7.14%

USE TAX
THE YEAR IN REVIEW

RETAILERS USE TAX BY BUSINESS GROUP
Number of Returns and Computed Tax
Quarter Ending March 31, 1990

Business Group	No. of Returns	% of Returns	Computed Tax	% of Tax
Utilities	181	1.98%	$ 1,564,597	8.45%
Building Materials	187	2.05	236,776	1.29
General Merchandise	13	0.14	450,717	2.43
Food Dealers	20	0.22	19,985	0.11
Motor Vehicle	142	1.55	189,374	1.02
Apparel	49	0.54	79,498	0.43
Home Furnishings	278	3.04	488,757	2.64
Eating and Drinking	29	0.32	30,154	0.16
Specialty Retail	906	9.92	1,336,904	7.22
Services	1,474	16.14	2,150,701	11.62
Wholesale Goods	2,798	30.64	5,134,142	27.73
Miscellaneous	2,745	30.06	6,437,370	34.77
Late Filers	311	3.40	394,391	2.13
TOTAL	9,133	100.00%	$18,513,366	100.00%

COMPARISON OF USE TAXES FOR THE QUARTER ENDING
March 31, 1989 and 1990

Use Tax	1989	1990	% Change
Retailers			
Number of Returns	9,658	9,133	-5.44%
Computed Tax	$16,930,224	$18,513,366	9.35%
Motor Vehicle			
Number of Remits	140,140	141,655	1.08%
Computed Tax	$24,671,704	$25,165,556	2.00%
Consumers			
Number of Returns	4,974	5,149	3.52%
Computed Tax	$ 5,923,578	$ 6,277,511	5.97%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1990

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
NON-RESIDENT	67	$4,020,912	$160,518	.10%
ADAIR COUNTY				
GREENFIELD*	114	$4,411,549	$176,457	.11%
ADAIR	47	$1,306,071	$52,169	.03%
STUART	28	$838,194	$33,528	.02%
BRIDGEWATER	20	$220,477	$8,755	.01%
FONTANELLE	30	$340,220	$13,607	.01%
ORIENT	23	$306,532	$12,260	.01%
NON-PERMIT	0	$0	$0	.00%
OTHER	67	$420,429	$16,745	.01%
* TOTAL COUNTY *	329	$7,843,472	$313,521	.19%
ADAMS COUNTY				
CORNING*	105	$3,574,617	$142,948	.09%
PRESCOTT	10	$94,970	$3,799	.00%
NON-PERMIT	0	$0	$0	.00%
OTHER	63	$351,762	$14,070	.01%
* TOTAL COUNTY *	178	$4,021,349	$160,817	.10%
ALLAMAKEE COUNTY				
WAUKON*	139	$6,698,900	$267,946	.16%
LANSING	77	$1,437,034	$57,483	.03%
POSTVILLE	85	$4,732,525	$189,266	.11%
NEW ALBIN	33	$441,589	$17,663	.01%
HARPERS FERRY	25	$174,058	$6,964	.00%
NON-PERMIT	7	$160,222	$4,807	.00%
OTHER	115	$542,316	$21,691	.01%
* TOTAL COUNTY *	531	$14,186,644	$565,820	.34%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1990

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
APPANOOSE COUNTY				
CENTERVILLE*	259	$9,978,159	$399,130	.24%
CINCINNATI	11	$140,678	$5,626	.00%
MORAVIA	31	$266,885	$10,670	.01%
MOULTON	30	$333,213	$13,294	.01%
MYSTIC	18	$89,010	$3,562	.00%
NON-PERMIT	2	$1,011	$30	.00%
OTHER	115	$1,480,900	$59,223	.04%
* TOTAL COUNTY *	466	$12,289,856	$491,535	.30%
AUDUBON COUNTY				
AUDUBON*	141	$5,284,683	$211,353	.13%
EXIRA	47	$647,895	$25,908	.02%
KIMBALLTON	23	$232,424	$9,284	.01%
NON-PERMIT	0	$0	$0	.00%
OTHER	73	$457,100	$18,286	.01%
* TOTAL COUNTY *	284	$6,622,102	$264,831	.16%
BENTON COUNTY				
BELLE PLAINE	107	$3,417,431	$136,672	.08%
VINTON*	210	$8,049,480	$321,974	.19%
BLAIRSTOWN	36	$612,866	$24,514	.01%
SHELLSBURG	26	$468,481	$18,738	.01%
VAN HORNE	30	$489,144	$19,562	.01%
ATKINS	13	$277,101	$11,084	.01%
GARRISON	19	$125,566	$5,022	.00%
KEYSTONE	26	$653,114	$26,123	.02%
MT AUBURN	14	$89,609	$3,584	.00%
NEWHALL	32	$748,104	$29,926	.02%
NORWAY	21	$588,688	$23,547	.01%
URBANA	16	$233,386	$9,336	.01%
WALFORD	12	$327,513	$13,101	.01%
NON-PERMIT	0	$0	$0	.00%
OTHER	162	$1,207,343	$48,296	.03%
* TOTAL COUNTY *	724	$17,287,826	$691,479	.42%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1990

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
BLACK HAWK COUNTY				
WATERLOO*	1,798	$138,211,745	$5,528,185	3.33%
CEDAR FALLS	867	$57,713,135	$2,308,433	1.39%
EVANSDALE	91	$1,951,885	$78,012	.05%
ELK RUN HTS	14	$400,529	$16,020	.01%
HUDSON	67	$1,912,494	$76,501	.05%
LA PORTE CITY	83	$1,707,628	$68,307	.04%
DUNKERTON	29	$433,992	$17,361	.01%
JANESVILLE	14	$219,674	$8,787	.01%
GILBERTVILLE	27	$327,743	$13,110	.01%
RAYMOND	17	$291,297	$11,653	.01%
NON-PERMIT	21	$174,626	$5,239	.00%
OTHER	83	$1,016,704	$40,665	.02%
* TOTAL COUNTY *	3,111	$204,361,452	$8,172,273	4.92%
BOONE COUNTY				
BOONE*	391	$20,917,377	$836,693	.50%
MADRID	73	$2,197,051	$87,845	.05%
OGDEN	71	$1,602,823	$64,102	.04%
BOXHOLM	13	$203,890	$8,133	.00%
PILOT MOUND	13	$71,329	$2,854	.00%
NON-PERMIT	2	$41,845	$1,255	.00%
OTHER	138	$2,142,900	$85,714	.05%
* TOTAL COUNTY *	701	$27,177,215	$1,086,596	.65%
BREMER COUNTY				
WAVERLY*	263	$14,924,241	$596,977	.36%
SUMNER	94	$2,556,245	$102,251	.06%
TRIPOLI	60	$1,315,648	$52,628	.03%
DENVER	67	$1,736,759	$69,471	.04%
JANESVILLE	27	$437,771	$17,511	.01%
READLYN	35	$794,857	$31,792	.02%
PLAINFIELD	23	$432,908	$17,316	.01%
NON-PERMIT	3	$494	$14	.00%
OTHER	143	$1,270,177	$50,807	.03%
* TOTAL COUNTY *	715	$23,469,100	$938,767	.56%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1990

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
BUCHANAN COUNTY				
INDEPENDENCE*	241	$12,221,076	$488,825	.29%
JESUP	75	$1,949,082	$77,947	.05%
FAIRBANK	38	$1,148,479	$45,942	.03%
HAZLETON	38	$540,713	$21,629	.01%
LAMONT	25	$247,967	$9,921	.01%
WINTHROP	40	$910,414	$36,416	.02%
AURORA	17	$119,252	$4,771	.00%
BRANDON	18	$145,787	$5,830	.00%
QUASQUETON	17	$208,693	$8,348	.01%
ROWLEY	14	$67,219	$2,689	.00%
NON-PERMIT	1	$18,544	$556	.00%
OTHER	171	$1,453,517	$58,139	.03%
* TOTAL COUNTY *	695	$19,030,743	$761,013	.46%
BUENA VISTA COUNTY				
STORM LAKE*	380	$19,925,239	$796,978	.48%
ALTA	65	$2,472,711	$98,907	.06%
ALBERT CITY	38	$493,558	$19,746	.01%
MARATHON	16	$280,201	$11,200	.01%
NEWELL	43	$883,163	$35,326	.02%
SIOUX RAPIDS	57	$1,337,370	$53,493	.03%
LAKESIDE	13	$48,392	$1,936	.00%
REMBRANDT	16	$114,450	$4,578	.00%
LINN GROVE	13	$94,396	$3,775	.00%
NON-PERMIT	0	$0	$0	.00%
OTHER	82	$624,484	$24,940	.02%
* TOTAL COUNTY *	723	$26,273,964	$1,050,879	.63%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1990

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
BUTLER COUNTY				
CLARKSVILLE	60	$1,117,515	$44,690	.03%
GREENE	67	$1,465,385	$58,617	.04%
PARKERSBURG	73	$1,567,318	$62,698	.04%
SHELL ROCK	50	$814,260	$32,572	.02%
ALLISON*	60	$2,587,721	$103,508	.06%
APLINGTON	42	$897,242	$35,822	.02%
DUMONT	38	$634,912	$25,346	.02%
NEW HARTFORD	28	$355,288	$14,212	.01%
BRISTOW	12	$51,657	$2,068	.00%
NON-PERMIT	5	$14,661	$440	.00%
OTHER	134	$984,597	$39,356	.02%
* TOTAL COUNTY *	569	$10,490,556	$419,329	.25%
CALHOUN COUNTY				
LAKE CITY	94	$2,314,318	$92,573	.06%
MANSON	72	$1,687,354	$67,499	.04%
ROCKWELL CITY*	99	$2,917,356	$116,696	.07%
LOHRVILLE	31	$231,185	$9,247	.01%
POMEROY	40	$395,186	$15,804	.01%
FARNHAMVILLE	24	$511,027	$20,441	.01%
NON-PERMIT	3	$47,003	$1,411	.00%
OTHER	90	$344,481	$13,759	.01%
* TOTAL COUNTY *	453	$8,447,910	$337,430	.20%
CARROLL COUNTY				
CARROLL*	394	$23,391,202	$935,489	.56%
COON RAPIDS	66	$1,524,319	$60,902	.04%
MANNING	75	$1,977,365	$79,093	.05%
BREDA	41	$815,892	$32,634	.02%
GLIDDEN	41	$1,432,428	$57,296	.03%
ARCADIA	25	$608,225	$24,330	.01%
DEDHAM	15	$211,808	$8,472	.01%
HALBUR	16	$454,382	$18,175	.01%
TEMPLETON	26	$340,494	$13,618	.01%
NON-PERMIT	3	$9,052	$272	.00%
OTHER	93	$872,624	$34,905	.02%
* TOTAL COUNTY *	795	$31,637,791	$1,265,186	.76%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1990

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
CASS COUNTY				
ATLANTIC*	341	$15,097,366	$603,905	.36%
ANITA	56	$986,639	$39,439	.02%
GRISWOLD	70	$1,077,572	$43,103	.03%
LEWIS	20	$140,378	$5,511	.00%
CUMBERLAND	19	$273,127	$10,927	.01%
MASSENA	25	$388,682	$15,543	.01%
WIOTA	10	$90,277	$3,612	.00%
NON-PERMIT	4	$24,631	$739	.00%
OTHER	99	$905,315	$36,211	.02%
* TOTAL COUNTY *	644	$18,983,987	$758,990	.46%
CEDAR COUNTY				
TIPTON*	158	$5,452,848	$218,110	.13%
DURANT	76	$2,099,158	$83,967	.05%
MECHANICSVILLE	37	$495,789	$19,830	.01%
WEST BRANCH	81	$1,189,714	$47,591	.03%
CLARENCE	47	$834,930	$33,391	.02%
LOWDEN	44	$775,041	$31,001	.02%
STANWOOD	36	$670,173	$26,799	.02%
BENNETT	23	$160,102	$6,381	.00%
NON-PERMIT	1	$731	$22	.00%
OTHER	121	$656,831	$26,167	.02%
* TOTAL COUNTY *	624	$12,335,317	$493,259	.30%
CERRO GORDO COUNTY				
MASON CITY*	998	$74,067,472	$2,962,428	1.78%
CLEAR LAKE	297	$11,003,768	$439,948	.26%
VENTURA	28	$361,455	$14,457	.01%
ROCKWELL	32	$360,060	$14,402	.01%
MESERVEY	14	$87,464	$3,500	.00%
SWALEDALE	14	$229,586	$9,185	.01%
THORNTON	24	$223,554	$8,941	.01%
NON-PERMIT	19	$99,270	$2,979	.00%
OTHER	141	$1,931,474	$77,256	.05%
* TOTAL COUNTY *	1,567	$88,364,103	$3,533,096	2.13%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1990

OWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
HEROKEE COUNTY				
HEROKEE*	273	$11,925,913	$477,039	.29%
ARCUS	66	$1,478,040	$59,119	.04%
URELIA	45	$672,179	$26,867	.02%
LEGHORN	17	$151,840	$6,074	.00%
ERIDEN	10	$86,858	$3,474	.00%
UIMBY	25	$558,918	$22,358	.01%
ASHTA	15	$61,695	$2,467	.00%
ON-PERMIT	3	$1,494	$45	.00%
THER	96	$489,092	$19,562	.01%
TOTAL COUNTY *	550	$15,426,029	$617,005	.37%
HICKASAW COUNTY				
EW HAMPTON*	204	$6,747,178	$269,894	.16%
ASHUA	69	$1,491,330	$59,654	.04%
REDERICKSBURG	54	$1,241,693	$49,667	.03%
AWLER	22	$554,342	$22,174	.01%
LTA VISTA	22	$222,857	$8,914	.01%
ONIA	16	$150,876	$6,034	.00%
ON-PERMIT	2	$885	$26	.00%
THER	130	$644,991	$25,791	.02%
TOTAL COUNTY *	519	$11,054,152	$442,154	.27%
LARKE COUNTY				
SCEOLA*	193	$8,424,965	$337,001	.20%
URRAY	27	$405,375	$16,214	.01%
ON-PERMIT	1	$2,482	$74	.00%
THER	66	$633,429	$25,338	.02%
TOTAL COUNTY *	287	$9,466,251	$378,627	.23%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1990

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
CLAY COUNTY				
SPENCER*	473	$24,529,710	$980,855	.59%
EVERLY	30	$574,953	$22,997	.01%
PETERSON	34	$184,143	$7,366	.00%
FOSTORIA	11	$270,949	$10,838	.01%
ROYAL	26	$221,638	$8,864	.01%
WEBB	13	$170,516	$6,819	.00%
NON-PERMIT	7	$17,397	$523	.00%
OTHER	105	$553,853	$22,148	.01%
* TOTAL COUNTY *	699	$26,523,159	$1,060,410	.64%
CLAYTON COUNTY				
ELKADER*	110	$3,433,341	$137,329	.08%
GUTTENBERG	101	$2,580,326	$103,162	.06%
MONONA	73	$2,029,372	$81,174	.05%
STRAWBERRY PT	64	$1,126,283	$45,054	.03%
EDGEWOOD	44	$722,505	$28,899	.02%
GARNAVILLO	42	$814,535	$32,581	.02%
MARQUETTE	19	$151,224	$6,049	.00%
MCGREGOR	68	$702,769	$28,113	.02%
FARMERSBURG	13	$121,299	$4,851	.00%
LUANA	19	$220,138	$8,805	.01%
VOLGA CITY	15	$160,201	$6,408	.00%
NON-PERMIT	6	$46,295	$1,389	.00%
OTHER	167	$745,774	$29,826	.02%
* TOTAL COUNTY *	741	$12,854,062	$513,640	.31%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1990

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
CLINTON COUNTY				
CLINTON*	819	$51,980,315	$2,079,219	1.25%
DE WITT	177	$6,681,114	$267,248	.16%
CAMANCHE	81	$1,395,596	$55,825	.03%
DELMAR	12	$81,079	$3,242	.00%
GRAND MOUND	36	$414,229	$16,568	.01%
LOST NATION	33	$416,910	$16,677	.01%
WHEATLAND	30	$544,616	$21,787	.01%
CALAMUS	15	$296,415	$11,857	.01%
CHARLOTTE	15	$350,369	$14,015	.01%
GOOSE LAKE	14	$105,881	$4,235	.00%
LOW MOOR	23	$211,387	$8,455	.01%
WELTON	11	$66,786	$2,671	.00%
NON-PERMIT	6	$9,045	$272	.00%
OTHER	201	$1,670,208	$66,906	.04%
* TOTAL COUNTY *	1,473	$64,223,950	$2,568,977	1.55%
CRAWFORD COUNTY				
DENISON*	298	$13,527,631	$541,014	.33%
CHARTER OAK	30	$901,491	$36,059	.02%
DOW CITY	22	$147,867	$5,913	.00%
MANILLA	48	$972,559	$38,855	.02%
SCHLESWIG	43	$533,101	$21,284	.01%
VAIL	23	$153,005	$6,120	.00%
DELOIT	11	$88,137	$3,490	.00%
KIRON	24	$317,012	$12,682	.01%
WESTSIDE	22	$294,502	$11,780	.01%
NON-PERMIT	3	$23,787	$714	.00%
OTHER	108	$1,137,960	$45,518	.03%
* TOTAL COUNTY *	632	$18,097,102	$723,429	.44%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1990

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
DALLAS COUNTY				
PERRY	238	$9,284,655	$371,336	.22%
ADEL*	113	$3,215,106	$128,601	.08%
DALLAS CENTER	49	$978,167	$39,125	.02%
DEXTER	29	$1,018,224	$40,724	.02%
REDFIELD	32	$449,555	$17,982	.01%
WAUKEE	67	$3,101,808	$124,069	.07%
WOODWARD	40	$659,927	$26,382	.02%
BOUTON	10	$130,316	$5,213	.00%
DE SOTO	25	$510,996	$20,439	.01%
GRANGER	25	$690,040	$27,602	.02%
MINBURN	12	$248,462	$9,939	.01%
VAN METER	24	$309,753	$12,391	.01%
NON-PERMIT	3	$1,914	$57	.00%
OTHER	204	$1,953,233	$78,125	.05%
* TOTAL COUNTY *	871	$22,552,156	$901,985	.54%
DAVIS COUNTY				
BLOOMFIELD*	129	$5,357,079	$214,284	.13%
DRAKESVILLE	12	$71,989	$2,879	.00%
PULASKI	11	$246,695	$9,860	.01%
NON-PERMIT	0	$0	$0	.00%
OTHER	140	$851,852	$34,072	.02%
* TOTAL COUNTY *	292	$6,527,615	$261,095	.16%
DECATUR COUNTY				
LAMONI	84	$1,869,569	$74,768	.04%
LEON*	83	$2,419,395	$96,780	.06%
DECATUR CITY	17	$166,155	$6,645	.00%
GRAND RIVER	11	$63,144	$2,526	.00%
WELDON	10	$59,443	$2,378	.00%
NON-PERMIT	0	$0	$0	.00%
OTHER	86	$438,378	$17,525	.01%
* TOTAL COUNTY *	291	$5,016,084	$200,622	.12%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1990

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
DELAWARE COUNTY				
MANCHESTER*	203	$10,070,527	$402,820	.24%
EARLVILLE	28	$379,542	$15,179	.01%
EDGEWOOD	23	$373,646	$14,946	.01%
HOPKINTON	31	$673,368	$26,934	.02%
COLESBURG	23	$638,772	$25,548	.02%
DELHI	31	$542,400	$21,696	.01%
GREELEY	11	$97,531	$3,902	.00%
RYAN	21	$151,320	$6,055	.00%
NON-PERMIT	3	$2,665	$80	.00%
OTHER	178	$1,870,351	$74,810	.04%
* TOTAL COUNTY *	552	$14,800,122	$591,970	.36%
DES MOINES COUNTY				
BURLINGTON*	772	$50,420,066	$2,016,741	1.21%
MEDIAPOLIS	73	$1,889,078	$75,565	.05%
WEST BURLINGTON	148	$9,628,315	$385,130	.23%
DANVILLE	35	$761,218	$30,449	.02%
NON-PERMIT	12	$123,210	$3,696	.00%
OTHER	177	$2,620,150	$104,801	.06%
* TOTAL COUNTY *	1,217	$65,442,037	$2,616,382	1.57%
DICKINSON COUNTY				
MILFORD	130	$2,724,506	$108,980	.07%
SPIRIT LAKE*	245	$12,106,085	$484,210	.29%
ARNOLDS PARK	129	$1,160,987	$46,433	.03%
LAKE PARK	49	$880,998	$35,241	.02%
OKOBOJI	38	$1,558,437	$62,338	.04%
TERRIL	16	$197,460	$7,898	.00%
NON-PERMIT	3	$1,334	$41	.00%
OTHER	159	$2,022,309	$80,894	.05%
* TOTAL COUNTY *	769	$20,652,116	$826,035	.50%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1990

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
DUBUQUE COUNTY				
DUBUQUE*	1,666	$117,596,574	$4,703,723	2.83%
CASCADE	84	$2,147,848	$85,915	.05%
DYERSVILLE	168	$7,073,449	$282,940	.17%
EPWORTH	39	$473,193	$18,927	.01%
FARLEY	46	$763,176	$30,527	.02%
BERNARD	16	$138,264	$5,529	.00%
DURANGO	10	$96,557	$3,862	.00%
HOLY CROSS	19	$172,044	$6,883	.00%
LUXEMBURG	17	$167,966	$6,719	.00%
NEW VIENNA	26	$531,525	$21,259	.01%
PEOSTA	25	$645,617	$25,826	.02%
SHERRILL	13	$116,176	$4,647	.00%
WORTHINGTON	20	$376,234	$15,051	.01%
NON-PERMIT	16	$232,453	$6,975	.00%
OTHER	182	$4,059,431	$162,372	.10%
* TOTAL COUNTY *	2,347	$134,590,507	$5,381,155	3.24%
EMMET COUNTY				
ESTHERVILLE*	265	$13,035,520	$521,423	.31%
ARMSTRONG	72	$1,372,334	$54,876	.03%
RINGSTED	25	$404,071	$16,164	.01%
WALLINGFORD	13	$86,858	$3,461	.00%
NON-PERMIT	5	$14,141	$425	.00%
OTHER	75	$385,106	$15,388	.01%
* TOTAL COUNTY *	455	$15,298,030	$611,737	.37%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1990

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
FAYETTE COUNTY				
DELWEIN	265	$11,430,253	$457,182	.27%
FAYETTE	58	$696,483	$27,857	.02%
WEST UNION*	122	$5,514,580	$220,565	.13%
ARLINGTON	19	$445,936	$17,836	.01%
CLERMONT	30	$627,993	$25,107	.02%
ELGIN	29	$741,429	$29,659	.02%
HAWKEYE	31	$458,504	$18,339	.01%
MAYNARD	18	$437,363	$17,494	.01%
ST LUCAS	14	$276,379	$11,054	.01%
WADENA	10	$67,832	$2,713	.00%
WAUCOMA	17	$222,234	$8,888	.01%
NON-PERMIT	2	$718	$22	.00%
OTHER	175	$2,298,571	$91,940	.06%
* TOTAL COUNTY *	790	$23,218,275	$928,656	.56%
FLOYD COUNTY				
CHARLES CITY*	294	$14,635,404	$585,338	.35%
NORA SPRINGS	51	$947,242	$37,886	.02%
ROCKFORD	38	$615,072	$24,596	.01%
FLOYD	16	$737,250	$29,489	.02%
MARBLE ROCK	22	$255,174	$10,208	.01%
RUDD	23	$271,312	$10,852	.01%
NON-PERMIT	2	$644	$20	.00%
OTHER	121	$762,194	$30,491	.02%
* TOTAL COUNTY *	567	$18,224,292	$728,880	.44%
FRANKLIN COUNTY				
HAMPTON*	185	$7,960,318	$318,399	.19%
ACKLEY	11	$187,735	$7,510	.00%
SHEFFIELD	50	$753,540	$30,139	.02%
ALEXANDER	11	$91,204	$3,647	.00%
COULTER	11	$288,930	$11,559	.01%
GENEVA	14	$140,129	$5,605	.00%
LATIMER	28	$323,692	$12,948	.01%
NON-PERMIT	3	$21,700	$651	.00%
OTHER	103	$578,434	$23,126	.01%
* TOTAL COUNTY *	416	$10,345,682	$413,584	.25%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1990

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
FREMONT COUNTY				
HAMBURG	64	$1,381,969	$55,278	.03%
SIDNEY*	52	$1,084,834	$43,394	.03%
TABOR	43	$557,594	$22,304	.01%
FARRAGUT	17	$161,624	$6,465	.00%
RANDOLPH	11	$89,784	$3,590	.00%
RIVERTON	14	$140,773	$5,631	.00%
NON-PERMIT	2	$2,210	$66	.00%
OTHER	92	$2,817,601	$112,669	.07%
* TOTAL COUNTY *	295	$6,236,389	$249,397	.15%
GREENE COUNTY				
JEFFERSON*	201	$8,231,878	$329,273	.20%
CHURDAN	21	$221,162	$8,846	.01%
GRAND JCT	40	$613,036	$24,525	.01%
SCRANTON	32	$469,575	$18,785	.01%
PATON	19	$175,221	$7,011	.00%
RIPPEY	16	$133,127	$5,324	.00%
NON-PERMIT	1	$1,153	$35	.00%
OTHER	53	$224,751	$8,990	.01%
* TOTAL COUNTY *	383	$10,069,903	$402,789	.24%
GRUNDY COUNTY				
GRUNDY CENTER*	111	$4,194,672	$167,782	.10%
REINBECK	77	$1,589,886	$63,593	.04%
CONRAD	54	$877,730	$35,102	.02%
DIKE	42	$696,743	$27,870	.02%
WELLSBURG	37	$448,678	$17,945	.01%
BEAMAN	12	$154,977	$6,200	.00%
HOLLAND	14	$62,746	$2,506	.00%
NON-PERMIT	0	$0	$0	.00%
OTHER	89	$636,826	$25,470	.02%
* TOTAL COUNTY *	436	$8,662,258	$346,468	.21%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1990

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
GUTHRIE COUNTY				
GUTHRIE CENTER*	84	$3,375,511	$135,017	.08%
PANORA	69	$2,233,773	$89,352	.05%
STUART	53	$1,328,912	$53,157	.03%
BAYARD	22	$383,646	$15,347	.01%
CASEY	26	$240,502	$9,520	.01%
BAGLEY	11	$84,266	$3,370	.00%
MENLO	15	$220,428	$8,819	.01%
YALE	16	$180,511	$7,221	.00%
NON-PERMIT	4	$1,942	$58	.00%
OTHER	76	$480,265	$19,212	.01%
* TOTAL COUNTY *	376	$8,529,756	$341,073	.21%
HAMILTON COUNTY				
WEBSTER CITY*	278	$12,231,393	$489,202	.29%
JEWELL	48	$1,581,500	$63,261	.04%
STRATFORD	38	$798,451	$31,938	.02%
WILLIAMS	32	$919,524	$36,780	.02%
BLAIRSBURG	12	$215,922	$8,637	.01%
ELLSWORTH	24	$607,977	$24,319	.01%
KAMRAR	14	$112,110	$4,476	.00%
STANHOPE	18	$310,883	$12,435	.01%
NON-PERMIT	0	$0	$0	.00%
OTHER	93	$864,342	$34,565	.02%
* TOTAL COUNTY *	557	$17,642,102	$705,613	.42%
HANCOCK COUNTY				
BRITT	90	$2,953,611	$118,139	.07%
GARNER*	108	$5,061,794	$202,471	.12%
KANAWHA	36	$659,495	$26,382	.02%
KLEMME	27	$267,157	$10,683	.01%
CORWITH	22	$192,120	$7,685	.00%
CRYSTAL LAKE	11	$76,475	$3,058	.00%
GOODELL	10	$54,404	$2,177	.00%
WODEN	17	$192,855	$7,713	.00%
FOREST CITY	10	$320,177	$12,807	.01%
NON-PERMIT	1	$132	$4	.00%
OTHER	96	$599,809	$23,995	.01%
* TOTAL COUNTY *	428	$10,378,029	$415,114	.25%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1990

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
HARDIN COUNTY				
IOWA FALLS	288	$12,660,153	$506,390	.30%
ACKLEY	76	$1,538,093	$61,525	.04%
ELDORA*	141	$4,438,140	$177,523	.11%
ALDEN	34	$437,617	$17,504	.01%
HUBBARD	48	$845,384	$33,818	.02%
RADCLIFFE	31	$341,663	$13,664	.01%
STEAMBOAT ROCK	17	$112,239	$4,490	.00%
UNION	35	$510,750	$20,429	.01%
NON-PERMIT	4	$5,500	$165	.00%
OTHER	171	$4,483,089	$179,325	.11%
* TOTAL COUNTY *	845	$25,372,628	$1,014,833	.61%
HARRISON COUNTY				
DUNLAP	58	$1,104,288	$44,171	.03%
LOGAN*	60	$1,341,050	$53,644	.03%
MISSOURI VALLEY	125	$4,898,890	$195,940	.12%
WOODBINE	55	$1,012,466	$40,474	.02%
MAGNOLIA	11	$47,255	$1,890	.00%
MONDAMIN	23	$299,495	$11,981	.01%
PERSIA	21	$82,843	$3,314	.00%
PISGAH	16	$148,847	$5,953	.00%
NON-PERMIT	0	$0	$0	.00%
OTHER	93	$1,807,672	$72,302	.04%
* TOTAL COUNTY *	462	$10,742,806	$429,669	.26%
HENRY COUNTY				
MT PLEASANT*	268	$18,590,563	$743,581	.45%
NEW LONDON	56	$1,049,394	$41,967	.03%
WAYLAND	41	$679,143	$27,163	.02%
WINFIELD	57	$945,427	$37,819	.02%
OLDS	16	$229,256	$9,170	.01%
SALEM	14	$94,449	$3,779	.00%
NON-PERMIT	5	$34,275	$1,028	.00%
OTHER	153	$2,493,947	$99,746	.06%
* TOTAL COUNTY *	610	$24,116,454	$964,253	.58%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1990

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
HOWARD COUNTY				
CRESCO*	190	$6,622,143	$264,841	.16%
ELMA	35	$370,840	$14,797	.01%
LIME SPRINGS	25	$384,445	$15,376	.01%
RICEVILLE	17	$228,771	$9,153	.01%
CHESTER	19	$298,588	$11,943	.01%
PROTIVIN	24	$394,958	$15,799	.01%
NON-PERMIT	1	$11,721	$352	.00%
OTHER	91	$617,089	$24,685	.01%
* TOTAL COUNTY *	402	$8,928,555	$356,946	.21%
HUMBOLDT COUNTY				
HUMBOLDT	214	$9,590,836	$383,629	.23%
DAKOTA CITY*	30	$300,492	$12,021	.01%
GILMORE CITY	10	$114,310	$4,572	.00%
LIVERMORE	25	$303,975	$12,158	.01%
BODE	21	$278,327	$11,132	.01%
RENWICK	20	$493,741	$19,748	.01%
NON-PERMIT	2	$7,045	$212	.00%
OTHER	93	$695,426	$27,794	.02%
* TOTAL COUNTY *	415	$11,784,152	$471,266	.28%
IDA COUNTY				
HOLSTEIN	74	$1,644,638	$65,783	.04%
IDA GROVE*	136	$6,276,720	$251,069	.15%
BATTLE CREEK	37	$519,048	$20,759	.01%
ARTHUR	12	$128,443	$5,137	.00%
GALVA	15	$150,319	$6,013	.00%
NON-PERMIT	0	$0	$0	.00%
OTHER	53	$179,177	$7,167	.00%
* TOTAL COUNTY *	327	$8,898,345	$355,928	.21%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1990

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
IOWA COUNTY				
MARENGO*	93	$3,588,913	$143,556	.09%
NORTH ENGLISH	40	$662,750	$26,508	.02%
WILLIAMSBURG	107	$6,803,280	$272,131	.16%
VICTOR	43	$666,880	$26,638	.02%
LADORA	13	$59,161	$2,367	.00%
MILLERSBURG	12	$151,152	$6,047	.00%
NON-PERMIT	4	$33,213	$997	.00%
OTHER	257	$5,509,112	$220,364	.13%
* TOTAL COUNTY *	569	$17,474,461	$698,608	.42%
JACKSON COUNTY				
MAQUOKETA*	283	$10,295,126	$411,704	.25%
BELLEVUE	108	$1,967,646	$78,669	.05%
PRESTON	52	$1,368,140	$54,728	.03%
SABULA	32	$418,604	$16,744	.01%
ANDREW	13	$152,857	$6,115	.00%
BALDWIN	12	$46,641	$1,867	.00%
LA MOTTE	18	$242,116	$9,687	.01%
MILES	22	$440,813	$17,633	.01%
SPRINGBROOK	11	$70,929	$2,838	.00%
NON-PERMIT	8	$59,875	$1,798	.00%
OTHER	186	$2,061,516	$82,445	.05%
* TOTAL COUNTY *	745	$17,124,263	$684,228	.41%
JASPER COUNTY				
NEWTON*	464	$33,796,354	$1,351,634	.81%
COLFAX	72	$1,279,814	$51,196	.03%
MONROE	68	$1,764,899	$70,594	.04%
BAXTER	38	$648,443	$25,918	.02%
KELLOGG	27	$554,822	$22,192	.01%
PRAIRIE CITY	44	$2,555,944	$102,217	.06%
LYNNVILLE	24	$426,136	$17,044	.01%
MINGO	14	$39,251	$1,570	.00%
SULLY	42	$1,586,549	$63,463	.04%
NON-PERMIT	1	$2,536	$76	.00%
OTHER	213	$2,090,182	$83,601	.05%
* TOTAL COUNTY *	1,007	$44,744,930	$1,789,505	1.08%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1990

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
JEFFERSON COUNTY				
FAIRFIELD*	388	$16,488,799	$659,438	.40%
BATAVIA	20	$153,797	$6,152	.00%
LIBERTYVILLE	13	$228,782	$9,151	.01%
PACKWOOD	14	$145,112	$5,805	.00%
NON-PERMIT	8	$15,402	$462	.00%
OTHER	116	$1,021,453	$40,474	.02%
* TOTAL COUNTY *	559	$18,053,345	$721,482	.43%
JOHNSON COUNTY				
IOWA CITY*	1,225	$108,740,410	$4,349,507	2.62%
CORALVILLE	273	$24,642,593	$985,709	.59%
LONE TREE	38	$354,458	$14,178	.01%
OXFORD	29	$362,322	$14,491	.01%
SOLON	54	$1,196,799	$47,873	.03%
HILLS	12	$395,857	$15,833	.01%
NORTH LIBERTY	50	$1,586,446	$63,451	.04%
SWISHER	26	$381,115	$15,219	.01%
TIFFIN	11	$450,730	$18,029	.01%
NON-PERMIT	17	$217,961	$6,539	.00%
OTHER	273	$4,730,634	$189,218	.11%
* TOTAL COUNTY *	2,008	$143,059,325	$5,720,047	3.44%
JONES COUNTY				
ANAMOSA*	145	$10,174,091	$406,952	.24%
MONTICELLO	208	$7,725,492	$309,017	.19%
OLIN	38	$521,247	$20,849	.01%
OXFORD JCT	25	$243,372	$9,705	.01%
WYOMING	37	$683,876	$27,299	.02%
MARTELLE	10	$86,169	$3,446	.00%
ONSLOW	14	$110,307	$4,415	.00%
NON-PERMIT	1	$142	$4	.00%
OTHER	211	$2,397,375	$95,893	.06%
* TOTAL COUNTY *	689	$21,942,071	$877,580	.53%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1990

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
KEOKUK COUNTY				
KEOTA	49	$676,111	$27,045	.02%
SIGOURNEY*	97	$3,910,730	$156,427	.09%
HEDRICK	39	$401,051	$16,003	.01%
RICHLAND	25	$384,456	$15,380	.01%
WHAT CHEER	30	$332,509	$13,278	.01%
KESWICK	16	$354,856	$14,194	.01%
SOUTH ENGLISH	11	$155,528	$6,221	.00%
NON-PERMIT	1	$3,200	$96	.00%
OTHER	162	$1,072,843	$42,915	.03%
* TOTAL COUNTY *	430	$7,291,284	$291,559	.18%
KOSSUTH COUNTY				
ALGONA*	301	$13,186,134	$527,449	.32%
BANCROFT	51	$1,313,660	$52,546	.03%
BURT	20	$209,398	$8,376	.01%
LU VERNE	16	$187,425	$7,499	.00%
SWEA CITY	40	$564,121	$22,566	.01%
TITONKA	32	$538,101	$21,453	.01%
WESLEY	24	$772,394	$30,895	.02%
WHITTEMORE	26	$509,023	$20,363	.01%
FENTON	19	$334,849	$13,385	.01%
LAKOTA	21	$145,443	$5,817	.00%
LEDYARD	15	$107,932	$4,316	.00%
LONE ROCK	12	$144,201	$5,768	.00%
NON-PERMIT	1	$851	$26	.00%
OTHER	147	$927,424	$37,097	.02%
* TOTAL COUNTY *	725	$18,940,956	$757,556	.46%
LEE COUNTY				
FT MADISON*	343	$16,868,483	$674,624	.41%
KEOKUK	447	$25,776,308	$1,030,825	.62%
DONNELLSON	55	$859,654	$34,361	.02%
MONTROSE	25	$264,936	$10,597	.01%
WEST POINT	53	$934,859	$37,394	.02%
ST PAUL	13	$613,691	$24,548	.01%
HOUGHTON	10	$553,159	$22,126	.01%
NON-PERMIT	8	$3,194	$96	.00%
OTHER	256	$3,548,621	$141,942	.09%
* TOTAL COUNTY *	1,210	$49,422,905	$1,976,513	1.19%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1990

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
LINN COUNTY				
CEDAR RAPIDS*	3,175	$299,887,221	$11,994,707	7.21%
MARION	562	$31,892,916	$1,275,647	.77%
CENTER POINT	53	$1,209,426	$48,375	.03%
CENTRAL CITY	70	$599,772	$23,994	.01%
HIAWATHA	104	$2,638,950	$105,559	.06%
LISBON	54	$673,840	$26,946	.02%
MT VERNON	118	$4,705,255	$188,203	.11%
COGGON	30	$385,579	$15,425	.01%
FAIRFAX	38	$590,430	$23,616	.01%
SPRINGVILLE	47	$544,432	$21,776	.01%
WALKER	40	$315,323	$12,612	.01%
ALBURNETTE	28	$274,263	$10,960	.01%
ELY	29	$475,424	$19,016	.01%
PALO	24	$663,797	$26,553	.02%
PRAIRIEBURG	10	$101,762	$4,033	.00%
NON-PERMIT	52	$2,042,255	$61,268	.04%
OTHER	203	$3,338,295	$133,531	.08%
* TOTAL COUNTY *	4,637	$350,338,940	$13,992,221	8.42%
LOUISA COUNTY				
COLUMBUS JCT	74	$1,751,644	$70,065	.04%
WAPELLO*	84	$2,155,275	$86,210	.05%
MORNING SUN	37	$529,727	$21,191	.01%
GRANDVIEW	13	$182,243	$7,290	.00%
OAKVILLE	20	$225,409	$8,978	.01%
NON-PERMIT	0	$0	$0	.00%
OTHER	95	$1,107,221	$44,292	.03%
* TOTAL COUNTY *	323	$5,951,519	$238,026	.14%
LUCAS COUNTY				
CHARITON*	190	$11,868,917	$474,755	.29%
RUSSELL	13	$317,347	$12,682	.01%
NON-PERMIT	3	$13,936	$417	.00%
OTHER	87	$534,797	$21,387	.01%
* TOTAL COUNTY *	298	$12,734,997	$509,241	.31%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1990

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
LYON COUNTY				
ROCK RAPIDS*	109	$4,447,620	$177,878	.11%
GEORGE	52	$1,111,876	$44,471	.03%
DOON	32	$441,195	$17,649	.01%
INWOOD	42	$892,991	$35,719	.02%
LARCHWOOD	37	$525,939	$21,036	.01%
LITTLE ROCK	14	$160,364	$6,416	.00%
LESTER	16	$220,079	$8,804	.01%
NON-PERMIT	1	$3,666	$110	.00%
OTHER	105	$453,865	$18,151	.01%
* TOTAL COUNTY *	408	$8,257,595	$330,234	.20%
MADISON COUNTY				
WINTERSET*	175	$6,323,998	$252,950	.15%
EARLHAM	40	$795,948	$31,838	.02%
ST CHARLES	21	$420,045	$16,801	.01%
TRURO	16	$158,729	$6,349	.00%
NON-PERMIT	1	$718	$22	.00%
OTHER	119	$722,981	$28,921	.02%
* TOTAL COUNTY *	372	$8,422,419	$336,881	.20%
MAHASKA COUNTY				
OSKALOOSA*	443	$25,579,318	$1,023,142	.62%
NEW SHARON	61	$796,929	$31,851	.02%
UNIVERSITY PARK	11	$112,698	$4,506	.00%
BARNES CITY	11	$55,266	$2,210	.00%
FREMONT	27	$207,206	$8,286	.00%
ROSE HILL	10	$47,723	$1,908	.00%
NON-PERMIT	4	$13,772	$413	.00%
OTHER	174	$1,183,606	$47,345	.03%
* TOTAL COUNTY *	741	$27,996,518	$1,119,661	.67%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1990

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
MARION COUNTY				
KNOXVILLE*	253	$13,680,404	$547,173	.33%
PELLA	280	$13,944,583	$557,775	.34%
PLEASANTVILLE	54	$925,912	$37,035	.02%
BUSSEY	13	$161,473	$6,460	.00%
MELCHER	29	$306,788	$12,270	.01%
NON-PERMIT	5	$35,291	$1,059	.00%
OTHER	196	$2,627,606	$105,095	.06%
* TOTAL COUNTY *	830	$31,682,057	$1,266,867	.76%
MARSHALL COUNTY				
MARSHALLTOWN*	794	$51,610,354	$2,064,266	1.24%
STATE CENTER	61	$780,822	$31,237	.02%
ALBION	18	$357,627	$14,296	.01%
GILMAN	27	$340,759	$13,632	.01%
MELBOURNE	18	$159,485	$6,377	.00%
LAUREL	14	$191,466	$7,658	.00%
LE GRAND	26	$502,143	$20,085	.01%
RHODES	14	$59,282	$2,370	.00%
NON-PERMIT	9	$28,483	$855	.00%
OTHER	124	$1,773,038	$70,901	.04%
* TOTAL COUNTY *	1,105	$55,803,459	$2,231,677	1.34%
MILLS COUNTY				
GLENWOOD*	131	$6,009,805	$240,388	.14%
MALVERN	39	$651,280	$26,051	.02%
EMERSON	28	$571,389	$22,856	.01%
HENDERSON	10	$60,615	$2,425	.00%
NON-PERMIT	4	$15,877	$477	.00%
OTHER	112	$962,574	$38,506	.02%
* TOTAL COUNTY *	324	$8,271,540	$330,703	.20%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1990

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
MITCHELL COUNTY				
OSAGE*	153	$4,717,608	$188,639	.11%
ST ANSGAR	54	$2,822,800	$112,833	.07%
RICEVILLE	42	$573,691	$22,947	.01%
STACYVILLE	37	$593,014	$23,721	.01%
NON-PERMIT	1	$266	$8	.00%
OTHER	114	$928,412	$37,134	.02%
* TOTAL COUNTY *	401	$9,635,791	$385,282	.23%
MONONA COUNTY				
ONAWA*	147	$5,089,192	$203,564	.12%
MAPLETON	84	$2,143,309	$85,733	.05%
UTE	33	$391,210	$15,648	.01%
WHITING	29	$279,482	$11,183	.01%
BLENCOE	15	$221,325	$8,832	.01%
CASTANA	12	$37,769	$1,511	.00%
MOORHEAD	20	$190,309	$7,609	.00%
SOLDIER	17	$145,309	$5,811	.00%
NON-PERMIT	0	$0	$0	.00%
OTHER	59	$476,830	$19,056	.01%
* TOTAL COUNTY *	416	$8,974,735	$358,947	.22%
MONROE COUNTY				
ALBIA*	142	$5,955,480	$238,187	.14%
LOVILIA	27	$241,315	$9,652	.01%
NON-PERMIT	1	$653	$20	.00%
OTHER	77	$1,019,529	$40,785	.02%
* TOTAL COUNTY *	247	$7,216,977	$288,644	.17%
MONTGOMERY COUNTY				
RED OAK*	262	$15,996,967	$639,780	.38%
VILLISCA	52	$888,771	$35,531	.02%
STANTON	37	$985,906	$39,440	.02%
ELLIOTT	21	$138,347	$5,531	.00%
NON-PERMIT	0	$0	$0	.00%
OTHER	64	$379,653	$15,187	.01%
* TOTAL COUNTY *	436	$18,389,644	$735,469	.44%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1990

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
MUSCATINE COUNTY				
MUSCATINE*	663	$40,878,599	$1,634,970	.98%
WEST LIBERTY	95	$2,574,511	$102,977	.06%
WILTON	102	$8,215,607	$328,621	.20%
ATALISSA	11	$77,688	$3,107	.00%
NICHOLS	13	$131,409	$5,257	.00%
NON-PERMIT	4	$11,121	$334	.00%
OTHER	179	$2,656,828	$106,226	.06%
* TOTAL COUNTY *	1,067	$54,545,763	$2,181,492	1.31%
OBRIEN COUNTY				
SHELDON	229	$10,039,961	$401,582	.24%
HARTLEY	79	$1,601,367	$63,979	.04%
PAULLINA	63	$1,090,290	$43,615	.03%
PRIMGHAR*	53	$1,591,897	$63,618	.04%
SANBORN	59	$1,138,491	$45,538	.03%
SUTHERLAND	38	$509,420	$20,379	.01%
NON-PERMIT	0	$0	$0	.00%
OTHER	107	$859,050	$34,362	.02%
* TOTAL COUNTY *	628	$16,830,476	$673,073	.40%
OSCEOLA COUNTY				
SIBLEY*	123	$4,437,747	$177,491	.11%
ASHTON	20	$297,483	$11,853	.01%
OCHEYEDAN	30	$363,525	$14,542	.01%
MELVIN	22	$603,519	$24,116	.01%
NON-PERMIT	0	$0	$0	.00%
OTHER	73	$495,223	$19,777	.01%
* TOTAL COUNTY *	268	$6,197,497	$247,779	.15%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1990

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
PAGE COUNTY				
CLARINDA*	205	$8,621,116	$344,828	.21%
SHENANDOAH	275	$8,223,942	$328,962	.20%
ESSEX	34	$425,128	$17,004	.01%
BRADDYVILLE	14	$182,850	$7,314	.00%
COIN	10	$90,257	$3,609	.00%
COLLEGE SPRINGS	10	$54,144	$2,167	.00%
NON-PERMIT	1	$954	$29	.00%
OTHER	84	$750,055	$29,999	.02%
* TOTAL COUNTY *	633	$18,348,446	$733,912	.44%
PALO ALTO COUNTY				
EMMETSBURG*	158	$4,816,223	$192,624	.12%
GRAETTINGER	45	$676,627	$27,063	.02%
RUTHVEN	32	$620,251	$24,808	.01%
WEST BEND	45	$1,339,618	$53,582	.03%
MALLARD	20	$155,873	$6,236	.00%
NON-PERMIT	2	$9,891	$297	.00%
OTHER	68	$592,068	$23,687	.01%
* TOTAL COUNTY *	370	$8,210,551	$328,297	.20%
PLYMOUTH COUNTY				
LE MARS*	339	$16,215,173	$648,588	.39%
AKRON	59	$1,501,687	$60,069	.04%
KINGSLEY	71	$1,346,655	$53,863	.03%
REMSEN	87	$2,163,642	$86,540	.05%
MERRILL	35	$463,989	$18,559	.01%
BRUNSVILLE	11	$80,012	$3,200	.00%
CRAIG	10	$122,084	$4,882	.00%
HINTON	24	$412,368	$16,494	.01%
OYENS	11	$29,046	$1,162	.00%
NON-PERMIT	7	$56,850	$1,705	.00%
OTHER	111	$1,126,789	$45,060	.03%
* TOTAL COUNTY *	765	$23,518,295	$940,122	.57%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1990

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
POCAHONTAS COUNTY				
FONDA	34	$427,835	$17,112	.01%
LAURENS	95	$1,931,131	$77,245	.05%
POCAHONTAS*	125	$3,190,453	$127,495	.08%
GILMORE CITY	11	$324,564	$12,981	.01%
ROLFE	37	$932,301	$37,270	.02%
HAVELOCK	10	$145,379	$5,815	.00%
PALMER	19	$308,788	$12,350	.01%
NON-PERMIT	2	$1,826	$55	.00%
OTHER	89	$196,394	$7,852	.00%
* TOTAL COUNTY *	422	$7,458,671	$298,175	.18%
POLK COUNTY				
DES MOINES*	6,271	$725,289,196	$29,034,660	17.46%
WEST DES MOINES	1,006	$88,020,926	$3,513,805	2.11%
URBANDALE	261	$18,384,006	$735,211	.44%
ALTOONA	177	$9,146,552	$365,848	.22%
ANKENY	425	$23,073,386	$922,935	.56%
CLIVE	62	$6,882,326	$275,294	.17%
GRIMES	74	$2,402,952	$96,116	.06%
MITCHELLVILLE	32	$452,205	$18,089	.01%
POLK CITY	49	$665,378	$26,618	.02%
BONDURANT	38	$583,158	$23,327	.01%
ELKHART	13	$618,450	$24,738	.01%
PLEASANT HILL	20	$1,223,470	$48,939	.03%
RUNNELLS	40	$824,368	$32,975	.02%
JOHNSTON	138	$4,560,890	$182,380	.11%
ALLEMAN	12	$265,376	$10,614	.01%
NON-PERMIT	94	$1,850,733	$55,527	.03%
OTHER	102	$2,322,684	$92,898	.06%
* TOTAL COUNTY *	8,814	$886,566,056	$35,459,974	21.33%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1990

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
POTTAWATTAMIE COUNTY				
COUNCIL BLUFFS*	1,198	$83,443,129	$3,337,656	2.01
AVOCA	77	$3,817,793	$152,711	.09
CARTER LAKE	56	$1,209,100	$48,366	.03
OAKLAND	58	$1,356,587	$54,263	.03
CARSON	25	$223,035	$8,919	.01
NEOLA	32	$526,538	$21,061	.01
WALNUT	47	$586,969	$23,471	.01
CRESCENT	23	$601,499	$24,060	.01
HANCOCK	13	$163,496	$6,538	.00
MACEDONIA	13	$272,688	$10,907	.01
MINDEN	22	$435,158	$17,408	.01
TREYNOR	25	$507,013	$20,281	.01
UNDERWOOD	29	$470,468	$18,819	.01
NON-PERMIT	23	$594,333	$17,832	.01
OTHER	250	$8,221,595	$328,867	.20
* TOTAL COUNTY *	1,891	$102,429,401	$4,091,159	2.46
POWESHIEK COUNTY				
GRINNELL	271	$22,149,097	$885,966	.53
BROOKLYN	87	$3,645,425	$145,808	.09
MONTEZUMA*	104	$2,333,493	$93,305	.06
VICTOR	11	$515,011	$20,601	.01
DEEP RIVER	16	$148,744	$5,940	.00
MALCOM	18	$325,521	$13,021	.01
NON-PERMIT	1	$25,542	$766	.00
OTHER	138	$1,636,913	$65,466	.04
* TOTAL COUNTY *	646	$30,779,746	$1,230,873	.74
RINGGOLD COUNTY				
MOUNT AYR*	96	$3,305,166	$132,209	.08
DIAGONAL	15	$106,744	$4,269	.00
ELLSTON	11	$48,978	$1,958	.00
KELLERTON	16	$157,359	$6,293	.00
NON-PERMIT	1	$888	$27	.00
OTHER	62	$433,508	$17,337	.01
* TOTAL COUNTY *	201	$4,052,643	$162,093	.10

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1990

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
SAC COUNTY				
SAC CITY*	132	$3,993,922	$159,758	.10%
LAKE VIEW	73	$1,346,800	$53,872	.03%
ODEBOLT	51	$889,235	$35,570	.02%
EARLY	20	$248,224	$9,927	.01%
SCHALLER	45	$719,857	$28,797	.02%
WALL LAKE	45	$885,066	$35,403	.02%
AUBURN	17	$211,635	$8,466	.01%
LYTTON	18	$172,624	$6,907	.00%
NON-PERMIT	1	$933	$28	.00%
OTHER	100	$1,155,149	$46,205	.03%
* TOTAL COUNTY *	502	$9,623,445	$384,933	.23%
SCOTT COUNTY				
DAVENPORT*	2,463	$226,459,290	$9,059,979	5.45%
BETTENDORF	655	$44,774,779	$1,791,000	1.08%
BUFFALO	27	$354,760	$14,190	.01%
LE CLAIRE	93	$737,327	$29,492	.02%
BLUE GRASS	63	$859,954	$34,396	.02%
ELDRIDGE	123	$5,053,269	$202,128	.12%
PRINCETON	35	$531,224	$21,248	.01%
WALCOTT	68	$3,741,762	$149,666	.09%
DIXON	18	$156,120	$6,244	.00%
DONAHUE	18	$72,278	$2,891	.00%
LONG GROVE	24	$120,287	$4,813	.00%
MCCAUSLAND	21	$173,100	$6,926	.00%
NEW LIBERTY	10	$24,738	$988	.00%
RIVERDALE	13	$519,680	$20,787	.01%
NON-PERMIT	74	$1,242,768	$39,735	.02%
OTHER	181	$2,618,781	$104,752	.06%
* TOTAL COUNTY *	3,886	$287,440,117	$11,489,235	6.91%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1990

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
SHELBY COUNTY				
HARLAN*	240	$10,241,307	$409,629	.25%
ELK HORN	33	$445,083	$17,806	.01%
SHELBY	24	$246,790	$9,873	.01%
DEFIANCE	25	$215,341	$8,603	.01%
EARLING	27	$184,349	$7,373	.00%
IRWIN	32	$440,823	$17,632	.01%
PANAMA	18	$192,128	$7,685	.00%
PORTSMOUTH	13	$209,714	$8,389	.01%
WESTPHALIA	15	$106,947	$4,226	.00%
NON-PERMIT	3	$2,540	$77	.00%
OTHER	84	$608,598	$24,349	.01%
* TOTAL COUNTY *	514	$12,893,620	$515,642	.31%
SIOUX COUNTY				
HAWARDEN	131	$3,262,000	$130,373	.08%
ALTON	40	$1,127,237	$45,067	.03%
HULL	62	$1,107,939	$44,314	.03%
ORANGE CITY*	153	$6,389,929	$255,594	.15%
ROCK VALLEY	133	$5,513,644	$220,520	.13%
SIOUX CENTER	212	$8,950,761	$357,976	.22%
BOYDEN	33	$494,759	$19,773	.01%
HOSPERS	42	$591,819	$23,673	.01%
IRETON	42	$1,053,435	$42,133	.03%
GRANVILLE	19	$176,951	$7,046	.00%
MAURICE	12	$100,093	$4,004	.00%
NON-PERMIT	3	$8,543	$256	.00%
OTHER	195	$2,046,942	$81,876	.05%
* TOTAL COUNTY *	1,077	$30,824,052	$1,232,605	.74%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1990

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
STORY COUNTY				
AMES	932	$77,386,582	$3,115,481	1.87%
NEVADA*	196	$6,828,816	$273,153	.16%
STORY CITY	109	$3,701,386	$148,059	.09%
CAMBRIDGE	15	$165,533	$6,620	.00%
COLO	35	$399,928	$15,996	.01%
MAXWELL	35	$305,791	$12,232	.01%
ROLAND	42	$395,050	$15,804	.01%
SLATER	45	$1,148,078	$45,923	.03%
ZEARING	27	$570,196	$22,809	.01%
COLLINS	11	$196,760	$7,870	.00%
GILBERT	23	$254,043	$10,162	.01%
HUXLEY	57	$1,376,053	$55,042	.03%
MCCALLSBURG	14	$178,117	$7,125	.00%
NON-PERMIT	11	$238,668	$7,160	.00%
OTHER	181	$2,196,781	$87,872	.05%
* TOTAL COUNTY *	1,733	$95,841,782	$3,831,308	2.30%
TAMA COUNTY				
TAMA	107	$3,046,966	$121,878	.07%
DYSART	53	$1,051,372	$42,048	.03%
TOLEDO*	102	$5,798,710	$231,891	.14%
TRAER	67	$1,687,209	$67,485	.04%
GARWIN	22	$224,401	$8,975	.01%
GLADBROOK	47	$1,325,435	$53,016	.03%
CHELSEA	24	$277,122	$11,085	.01%
CLUTIER	15	$85,475	$3,420	.00%
LINCOLN	10	$230,176	$9,208	.01%
NON-PERMIT	2	$3,094	$93	.00%
OTHER	130	$906,067	$36,245	.02%
* TOTAL COUNTY *	579	$14,636,027	$585,344	.35%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1990

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
TAYLOR COUNTY				
BEDFORD*	95	$1,599,007	$63,924	.04%
LENOX	68	$1,596,082	$63,718	.04%
CLEARFIELD	26	$243,728	$9,748	.01%
NEW MARKET	10	$53,458	$2,138	.00%
BLOCKTON	13	$129,751	$5,168	.00%
NON-PERMIT	0	$0	$0	.00%
OTHER	57	$157,137	$6,286	.00%
* TOTAL COUNTY *	269	$3,779,163	$150,982	.09%
UNION COUNTY				
CRESTON*	288	$14,900,893	$596,014	.36%
AFTON	34	$594,250	$23,768	.01%
LORIMOR	12	$117,220	$4,689	.00%
NON-PERMIT	3	$4,245	$128	.00%
OTHER	73	$457,661	$18,305	.01%
* TOTAL COUNTY *	410	$16,074,269	$642,904	.39%
VAN BUREN COUNTY				
KEOSAUQUA*	64	$1,058,206	$42,329	.03%
BONAPARTE	22	$299,225	$11,970	.01%
FARMINGTON	47	$532,112	$21,283	.01%
MILTON	21	$179,385	$7,177	.00%
BIRMINGHAM	18	$154,383	$6,175	.00%
CANTRIL	20	$137,202	$5,486	.00%
STOCKPORT	20	$306,520	$12,261	.01%
NON-PERMIT	1	$18,218	$547	.00%
OTHER	110	$641,214	$25,648	.02%
* TOTAL COUNTY *	323	$3,326,465	$132,876	.08%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1990

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
WAPELLO COUNTY				
OTTUMWA*	780	$48,261,978	$1,930,179	1.16%
ELDON	50	$489,198	$19,505	.01%
EDDYVILLE	32	$368,398	$14,732	.01%
AGENCY	31	$386,659	$15,466	.01%
BLAKESBURG	12	$88,296	$3,532	.00%
NON-PERMIT	11	$8,417	$268	.00%
OTHER	146	$1,097,382	$43,884	.03%
* TOTAL COUNTY *	1,062	$50,700,328	$2,027,566	1.22%
WARREN COUNTY				
INDIANOLA*	349	$13,003,530	$520,048	.31%
CARLISLE	88	$2,040,312	$81,612	.05%
NORWALK	101	$1,710,834	$68,435	.04%
MILO	25	$193,842	$7,735	.00%
CUMMING	12	$98,745	$3,925	.00%
HARTFORD	17	$126,083	$5,044	.00%
LACONA	19	$205,298	$8,214	.00%
MARTENSDALE	17	$514,528	$20,582	.01%
NEW VIRGINIA	22	$145,779	$5,832	.00%
ST MARYS	10	$95,976	$3,805	.00%
NON-PERMIT	2	$2,232	$67	.00%
OTHER	156	$1,466,986	$58,666	.04%
* TOTAL COUNTY *	818	$19,604,145	$783,965	.47%
WASHINGTON COUNTY				
WASHINGTON*	302	$12,723,946	$508,887	.31%
KALONA	135	$2,912,833	$116,518	.07%
BRIGHTON	35	$394,729	$15,790	.01%
RIVERSIDE	34	$439,760	$17,592	.01%
WELLMAN	62	$1,707,410	$68,296	.04%
AINSWORTH	19	$246,958	$9,881	.01%
CRAWFORDSVILLE	15	$127,970	$5,119	.00%
WEST CHESTER	12	$68,372	$2,735	.00%
NON-PERMIT	0	$0	$0	.00%
OTHER	168	$1,806,947	$72,267	.04%
* TOTAL COUNTY *	782	$20,428,925	$817,085	.49%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1990

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
WAYNE COUNTY				
CORYDON*	103	$2,402,867	$96,101	.06%
SEYMOUR	34	$333,222	$13,303	.01%
ALLERTON	34	$241,476	$9,662	.01%
HUMESTON	39	$609,967	$24,397	.01%
LINEVILLE	12	$109,778	$4,390	.00%
NON-PERMIT	1	$1,344	$40	.00%
OTHER	73	$521,845	$20,871	.01%
* TOTAL COUNTY *	296	$4,220,499	$168,764	.10%
WEBSTER COUNTY				
FT DODGE*	879	$66,845,053	$2,673,675	1.61%
GOWRIE	62	$2,558,970	$102,178	.06%
DAYTON	46	$635,755	$25,420	.02%
LEHIGH	26	$411,849	$16,476	.01%
OTHO	10	$65,551	$2,622	.00%
BADGER	17	$241,013	$9,640	.01%
CALLENDER	18	$164,413	$6,577	.00%
DUNCOMBE	13	$115,002	$4,600	.00%
HARCOURT	16	$277,869	$11,116	.01%
MOORLAND	12	$73,215	$2,930	.00%
VINCENT	12	$496,002	$19,842	.01%
NON-PERMIT	9	$86,689	$2,600	.00%
OTHER	208	$3,214,164	$128,566	.08%
* TOTAL COUNTY *	1,328	$75,185,545	$3,006,242	1.81%
WINNEBAGO COUNTY				
FOREST CITY*	144	$4,280,612	$171,118	.10%
BUFFALO CENTER	61	$1,638,722	$65,440	.04%
LAKE MILLS	102	$3,050,276	$122,009	.07%
THOMPSON	26	$1,227,376	$49,095	.03%
LELAND	16	$189,111	$7,564	.00%
RAKE	17	$224,678	$8,986	.01%
NON-PERMIT	4	$11,175	$335	.00%
OTHER	77	$2,059,951	$82,399	.05%
* TOTAL COUNTY *	447	$12,681,901	$506,946	.30%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1990

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
WINNESHIEK COUNTY				
DECORAH*	314	$17,653,863	$706,014	.42%
CALMAR	50	$1,252,939	$50,119	.03%
OSSIAN	52	$1,030,458	$41,217	.02%
FT. ATKINSON	31	$394,235	$15,768	.01%
RIDGEWAY	18	$191,357	$7,654	.00%
SPILLVILLE	23	$288,140	$11,526	.01%
NON-PERMIT	6	$16,624	$499	.00%
OTHER	177	$2,270,219	$90,802	.05%
* TOTAL COUNTY *	671	$23,097,835	$923,599	.56%
WOODBURY COUNTY				
SIOUX CITY*	2,019	$158,554,296	$6,350,966	3.82%
MOVILLE	54	$2,889,475	$115,579	.07%
ANTHON	45	$684,851	$27,394	.02%
CORRECTIONVILLE	50	$696,285	$27,853	.02%
DANBURY	30	$568,033	$22,721	.01%
SERGEANT BLUFF	59	$1,589,565	$63,578	.04%
SLOAN	36	$455,550	$18,222	.01%
CUSHING	17	$68,316	$2,734	.00%
HORNICK	12	$276,407	$11,056	.01%
LAWTON	25	$426,626	$17,063	.01%
PIERSON	23	$189,241	$7,567	.00%
SALIX	16	$407,233	$16,290	.01%
SMITHLAND	18	$82,805	$3,313	.00%
NON-PERMIT	27	$439,632	$13,189	.01%
OTHER	126	$1,190,367	$47,617	.03%
* TOTAL COUNTY *	2,557	$168,518,682	$6,745,142	4.06%
WORTH COUNTY				
MANLY	47	$477,287	$19,090	.01%
NORTHWOOD*	92	$2,790,035	$111,602	.07%
FERTILE	18	$246,481	$9,858	.01%
GRAFTON	18	$187,776	$7,508	.00%
HANLONTOWN	10	$116,502	$4,661	.00%
KENSETT	12	$38,204	$1,530	.00%
NON-PERMIT	3	$26,516	$796	.00%
OTHER	87	$555,627	$22,222	.01%
* TOTAL COUNTY *	287	$4,438,428	$177,267	.11%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1990

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
WRIGHT COUNTY				
CLARION*	151	$4,581,609	$183,265	.11%
EAGLE GROVE	121	$4,571,272	$182,851	.11%
BELMOND	133	$4,311,529	$172,462	.10%
DOWS	41	$541,089	$21,644	.01%
GOLDFIELD	37	$722,484	$28,901	.02%
ROWAN	13	$177,867	$7,113	.00%
WOOLSTOCK	12	$194,568	$7,783	.00%
NON-PERMIT	3	$2,101	$63	.00%
OTHER	83	$334,045	$13,362	.01%
* TOTAL COUNTY *	594	$15,436,564	$617,444	.37%
* LATE FILERS *	4,687	$56,184,462	$2,247,131	1.35%
** GRAND TOTAL **	69,237	$4,158,120,827	$166,259,891	100.00%*

* PERCENTAGES MAY NOT EQUAL 100 % DUE TO ROUNDING

* FOR TOWNS THIS INDICATES THE COUNTY SEAT

GLOSSARY

TAXABLE SALES	Gross receipts from the sales of tangible personal property and certain services subject to the retail sales and retail use tax minus permitted deductions which include: a) Sales in interstate commerce, b) Sales to government units, c) Sales for resale or processing, d) Sales of gasoline or diesel fuel, e) Sales of vehicles subject to registration, and f) Sales of food, prescription drugs, medical devices and medically prescribed oxygen
COMPUTED TAX DUE	The amount of tax computed to be due based on taxable sales or taxable purchases.
NON-PERMIT	Vendors not regularly engaged in selling at retail and/or not having a permanent place of business.
OTHERS	A. County and Town Section - Businesses located in rural portion of county and those towns with less than 10 businesses filing a return (40 returns for the annual report). B. County and Selected Cities Section - All towns which are below the minimum requirement for separate presentation of 2,500 population and 40 or more sales tax returns (160 returns for the annual report).
BUSINESS CLASSIFICATION	Retailers classed according to the major type of business activity performed. As a result, classes may include sales other than normally suggested by the class title. Classification is based on 1972 Standard Industrial Classification codes.
BUSINESS GROUP	Consolidation of related business classes into twelve business groups. A breakdown of the business classes which compose each group is available upon request.
NUMBER OF BUSINESSES	The number of businesses filing quarterly sales tax returns during the period. The annual report represents the sum of quarterly returns received and therefore, the approximate number of businesses may be computed by dividing the number of returns received by four.

S2860-1

sales of tangible personal property, consisting of goods, wares, or merchandise, except as otherwise provided in this division, sold at retail in the state to consumers or users; a like rate of tax upon the gross
receip
f gas,
electr
rvice,
incluc
any
munic
, wa-
ter, h
lic in
its pr
vided
in thi
con-
sumer
gross

IOWA

Retail Sales and Use Tax Report

receipts from all sales of tickets or admissions to places of amusement, fairs, and athletic events except those of elementary and secondary educational institutions; and a like rate of tax upon that part of private club membership fees or charges paid for the
privilege of
c sports pro-
vided club m
There is
percent

Sales of Fiscal Year Ending March 31, 1990

upon the gross receipts derived from the operation of all forms of amusement devices and games of skill, games of chance, raffles and bingo games as defined
in chapter 99B,
musement enter-
prises operated or
the state of Iowa,
such tax to be coll
erator in the same
manner as is prov
ion of taxes upon
the gross receipts of tickets or admission as provided in this section.

Compiled by
STATE OF IOWA
**DEPARTMENT OF REVENUE
AND FINANCE**
Information & Management Services Division
HOOVER STATE OFFICE BUILDING
DES MOINES
50319
Phone. (515) 281-5777

19-005
CPE-39386

TABLE OF CONTENTS

Page

I. INTRODUCTION AND SUMMARY OF DATA I - XIV

A. Introduction I - II

1. Foreword I
2. Glossary II

B. Retail Sales Tax Summary III - X

1. Development of Retail Sales Tax III
2. The Year in Review IV - X
    a. The Year in Review Analysis IV
    b. Annual Computed Tax Comparison V
    c. Computed Tax by Quarter V
    d. Computed Tax by Population Group VI
    e. Gross Sales and Computed Tax by Size of Gross Sales VII
    f. Retail Sales Tax Collections by Computed Tax Due VIII
    g. Number of Returns Filed, Taxable Retail Sales and Computed Tax by County - Fiscal Year 1990 IX - X

C. Use Tax Summary XI - XIII

1. Development of Use Tax XI
2. The Year in Review
    a. Retailers Use Tax By Business Group XII
    b. Comparison of Use Taxes XII
    c. Retailers Use Tax Collection Report XIII

D. Hotel Motel Tax Summary XIV

II. RETAIL SALES TAX STATISTICS 1 - 107

A. Retail Sales Tax by County and Town 3 - 38
B. Retail Sales Tax by County and Selected Cities 39 - 100
C. Retail Sales by Business Classification 101 - 107

III. USE TAX STATISTICS 109 - 126

A. Motor Vehicle Use Tax by County 111
B. Retailers Use Tax by Business Classification 112 - 118
C. Consumers Use Tax by Business Classification 119 - 125
D. Consumers Use Tax by County 126

FOREWORD

A Retail Sales and Use Tax Report is published for each of the four quarters ending March 31, June 30, September 30, and December 31, and one for the annual period covering sales made between April 1 of one year and March 31 of the following year.

The report utilizes the 1972 Standard Industrial Classification (S.I.C.) codes which classifies businesses according to their major business activity and is used for two presentations of sales tax data and for presentations of retailers use and consumers use tax data. Data in these presentations may be compared to other reports published since June, 1975; however, for prior periods, comparability of the data is limited.

The sales tax section of the report consists of three presentations. The first subsection, the County and Town presentation, provides data for all towns in Iowa regardless of size for which the minimum number of returns were filed during the reported period. The Non-Permit category presents data for retailers not regularly engaged in selling at retail. The "other" category includes all rural filers and information for towns which did not satisfy the minimum requirement of 10 returns for a quarter or 40 returns for a year.

The second major sales tax presentation provides the number of businesses and computed tax by business group for each county and for selected cities. Breakdowns are provided for all cities over 2,500 population according to the 1980 federal census, for which 40 or more sales tax returns for a quarter or 160 or more returns for a year were received. Data for rural areas and towns not presented separately is provided in the Other column. The third presentation of sales tax data provides a breakdown of state sales tax according to the twelve business groups and over 90 business classes. In order to protect the confidentiality of the data, information for any business group with less than 5 returns for a quarter (20 returns for the annual report) is consolidated in the Miscellaneous group.

The use tax section, presents data for the three use taxes: Motor Vehicle Use, Retailers Use and Consumers Use. Motor Vehicle Use tax data is presented according to the county in which the vehicle is registered. Retailers Use tax data is presented by business group and class. Presentations are made of Consumer Use tax data by both county and business group.

The introductory section of this report continues with a list of relevant terms and their definitions. An account of the development of both the sales and use tax laws and a summary of the data for the period according to tax follows the Glossary. Included in this summary is a comparison of the current period to the same period last year and breakdowns by business group, population group, size of gross receipts and size of computed tax. The introductory section concludes with a section on the local option Hotel/Motel Tax in which a summary of the law and the tax collected is given.

GLOSSARY

TAXABLE SALES	Gross receipts from the sales of tangible personal property and certain services subject to the retail sales and retail use tax minus permitted deductions which include: a) Sales in interstate commerce, b) Sales to government units, c) Sales for resale or processing, d) Sales of gasoline or diesel fuel, e) Sales of vehicles subject to registration, and f) Sales of food, prescription drugs, medical devices and medically prescribed oxygen
COMPUTED TAX DUE	The amount of tax computed to be due based on taxable sales or taxable purchases.
NON-PERMIT	Vendors not regularly engaged in selling at retail and/or not having a permanent place of business.
OTHERS	a) County and Town Section - Businesses located in rural portion of county and those towns with less than 10 businesses filing a return (40 returns for the annual report). b) County and Selected Cities Section - All towns which are below the minimum requirement for separate presentation of 2,500 population and 40 or more sales tax returns (160 returns for the annual report).
BUSINESS CLASSIFICATION	Retailers classed according to the major type of business activity performed. As a result, classes may include sales other than normally suggested by the class title. Classification is based on 1972 Standard Industrial Classification codes.
BUSINESS GROUP	Consolidation of related business classes into twelve business groups. A breakdown of the business classes which compose each group may be found in Section II-C, "Sales Tax by Business Classification."
NUMBER OF BUSINESSES	The number of businesses filing quarterly sales tax returns during the period. The annual report represents the sum of quarterly returns received and therefore, the approximate number of businesses may be computed by dividing the number of returns received by four.

DEVELOPMENT OF RETAIL SALES TAX

Effective March 1, 1983, a four percent tax is imposed on the gross receipts received from the retail sales of tangible personal property in Iowa and from receipts received for the performance of certain taxable services in this state. The amount of gross receipts is adjusted by the inclusion of the value of goods consumed which were purchased tax exempt less the deduction of any exempt sales.

The sales tax was first imposed in 1934 in Iowa for a three year period at the rate of two percent. As adopted, the tax was imposed only on the gross receipts received from: the sale of tangible personal property; the sale of gas, electricity, water, and communication services; and, the sales of admissions to places of amusement or athletic events.

Since 1934, the tax base has been revised to include gross receipts from: the sales of all forms of amusement devices and commercial amusement enterprises effective April 24, 1947; the renting of rooms by the same person, unless rented for a period of thirty-one or more consecutive days effective as of July 1, 1965; the performance of certain enumerated services as of October 1, 1967; the sale of newsprint and ink used in the printing of any newspapers as of January 1, 1970; and, the sales resulting from gambling, games of skill and raffles as of June 2, 1973. As of July 1, 1981, the sales tax was applied to the total purchase price of optional service or warranty contracts which provide for repair parts or labor. Effective July 1, 1985, the sales tax base was expanded to include such items as candy, soft drinks and prepared foods. The list of taxable services was also enhanced to include such services as cable television, campgrounds, gun and camera repair, building maintenance, lawn care, and several additional items.

Included in the exemptions which have been provided are: the sale of tangible personal property to be used as railroad rolling stock effective in 1971; the exemption in 1971 of the sale of used motor vehicles subject to registration; and the exemption of food, prescription drugs, and medical devices effective July 1, 1974. The First Session of the 66th General Assembly in 1975 extended the food and drug exemption to apply to sales of medically prescribed oxygen. In 1979 sales by cities and counties, except utility service, were exempted. Effective July 1, 1987 purchases of certain farm machinery and industrial equipment became exempt. Further information on allowable deductions is provided in the glossary on page II.

Sales tax rates have been adjusted several times since the enactment of the tax. The original rate of two percent was in effect from the date of enactment until June 30, 1955. Between July 1, 1955, and June 30, 1957, the tax rate was increased to two and one-half percent. The tax rate was again set at two percent effective July 1, 1957, and remained in effect until the enactment of three percent effective October 1, 1967. The three percent rate remained in effect until March 1, 1983, when the rate became four percent.

The Retail Sales Tax section continues on pages IV - X with a review of data for the period including breakdowns of data by county, population group, business group, amounts of computed tax and a comparison of the present period to the same period the last two years.

THE YEAR IN REVIEW
Retail Sales Tax

Total taxes due on returns filed for the year ending March 31, 1990 amounted to $717.7 million which is a 5.23 percent increase from the $682.0 million collected in 1989. The number of quarterly returns filed decreased from 371,479 in 1989 to 371,229 in 1990 which is a 0.07 percentage decrease. This data reveals an increase in the average amount of computed tax reported per return.

Review of Quarterly Returns in 1990

Reflecting Christmas retail sales activity, 27.20 percent of fiscal 1990 computed tax was reported during the December quarter, to make this quarter the largest in terms of computed tax. Figures A & B on page V present in detail the quarterly tax liabilities during fiscal 1990 and for each of the past two fiscal years.

Size of Gross Receipts in 1990

Examination of the table "Gross Sales and Computed Tax By Size of Gross Sales for Fiscal 1990" on page VII provides a profile of tax liability according to the gross sales of Iowa firms. Businesses which show $1 million or more in quarterly gross sales collected 50.05 percent of total sales tax in 1990 while comprising only 1.91 percent of total businesses filing returns. In contrast those firms with quarterly gross sales of under $10,000 represented 55.18 percent of total business but their tax collections represented only 2.15 percent of total collection.

Sales Tax Due by County in 1990

To facilitate the comparison of an individual county's sales tax collections to surrounding counties or trade areas, a table of Iowa's ninety-nine counties is shown on pages IX and X of this report.

FIGURE A

COMPUTED TAX 1988-1990

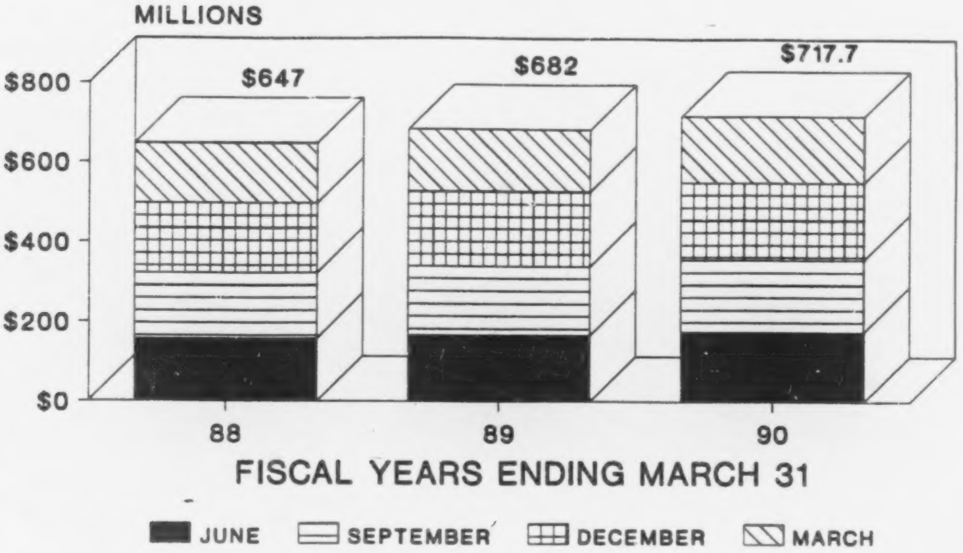
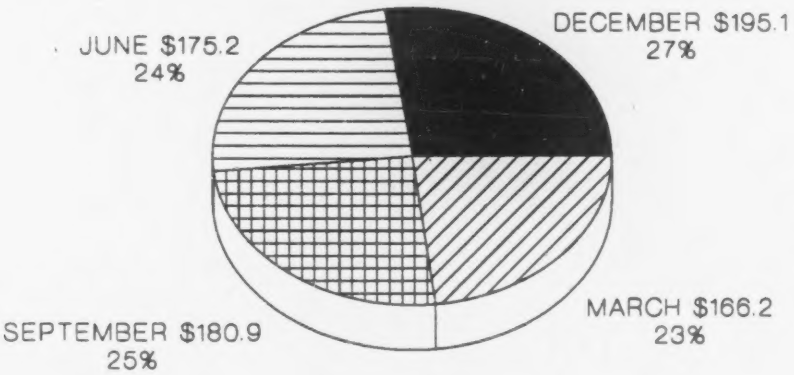


FIGURE B

COMPUTED TAX BY QUARTER - $ MILLIONS



TOTAL COMPUTED TAX FY 1990 $ 717.7*

• Figures may not add due to rounding

COMPUTED TAX
BY POPULATION GROUP
FISCAL YEAR 1990

POPULATION GROUP CITIES AND TOWNS	COMPUTED TAX	OF TAX
50,000 AND OVER	$320,078,221	44.60
25,000 TO 50,000	$91,049,845	12.69
10,000 TO 25,000	$63,689,185	8.87
5,000 TO 10,000	$87,614,402	12.21
2,500 TO 5,000	$51,287,829	7.15
1,000 TO 2,500	$45,463,033	6.33
500 TO 1,000	$18,042,188	2.51
TOWNS UNDER 500	$11,339,365	1.58
NON-PERMIT	$1,216,816	.17
RURAL	$27,241,549	3.80
OTHERS	$683,866	.10
TOTALS	$717,706,299	100.00 *

* PERCENTAGES MAY NOT EQUAL 100 DUE TO ROUNDING

GROSS SALES AND COMPUTED TAX
BY SIZE OF GROSS SALES
FISCAL YEAR 1990

SIZE OF QTRLY GROSS SALES	NO. OF BUS.**	% OF BUS.	GROSS SALES	% OF SALES	COMPUTED TAX	% OF TAX
$ 0 - $ 499	74,976	21.77	$6,634,803	.02	$720,079	.10
500 - 999	18,332	5.32	$13,452,757	.03	$526,122	.07
1,000 - 1,999	24,724	7.18	$36,171,518	.09	$1,364,112	.19
2,000 - 2,999	17,217	5.00	$42,568,691	.10	$1,594,436	.22
3,000 - 3,999	12,962	3.76	$45,069,753	.11	$1,635,455	.23
4,000 - 4,999	10,035	2.91	$45,000,717	.11	$1,612,277	.22
5,000 - 9,999	31,827	9.24	$229,815,908	.54	$8,021,207	1.12
10,000 - 24,999	46,326	13.45	$764,226,946	1.80	$25,551,045	3.56
25,000 - 49,999	33,280	9.66	$1,189,119,078	2.80	$37,281,864	5.19
50,000 - 99,999	27,178	7.89	$1,930,167,817	4.55	$53,550,330	7.46
100,000 - 249,999	24,746	7.18	$3,899,234,627	9.19	$90,950,688	12.67
250,000 - 499,999	10,326	3.00	$3,595,397,081	8.48	$71,183,004	9.92
500,000 - 999,999	5,966	1.73	$4,180,612,302	9.85	$64,525,947	8.99
1,000,000 & OVER	6,582	1.91	$26,445,472,881	62.34	$359,189,733	50.05
TOTALS	344,477	100.00 *	$42,422,944,879	100.00 *	$717,706,299	100.00 *

* PERCENTAGES MAY NOT EQUAL 100 DUE TO ROUNDING

** TOTAL NUMBER OF RETURNS DOES NOT CORRESPOND TO FIGURES PRESENTED IN REMAINING SECTIONS OF REPORT SINCE CONSOLIDATED RETURNS ARE COUNTED AS ONLY ONE RETURN IN THIS SECTION

RETAIL SALES TAX COLLECTION PAGE VIII
BY COMPUTED TAX DUE
FISCAL YEAR 1990

SIZE OF QUARTERLY TAX DUE			NO. OF BUS.**	OF BUS.	COMPUTED TAX	OF TAX
NO TAX DUE	-	$ 24.99	90,201	26.18	$438,194	.06
25.00	-	49.99	23,353	6.78	$845,890	.12
50.00	-	99.99	29,942	8.69	$2,175,111	.30
100.00	-	149.99	20,107	5.84	$2,474,135	.34
150.00	-	199.99	14,475	4.20	$2,510,143	.35
200.00	-	249.99	11,243	3.26	$2,512,805	.35
250.00	-	499.99	35,424	10.28	$12,798,313	1.78
500.00	-	999.99	37,352	10.84	$26,940,823	3.75
1,000.00	-	1,499.99	20,691	6.01	$25,394,263	3.54
1,500.00	-	1,999.99	12,936	3.76	$22,406,530	3.12
2,000.00	-	2,499.99	8,868	2.57	$19,825,291	2.76
2,500.00	-	2,999.99	6,299	1.83	$17,248,825	2.40
3,000.00	-	3,999.99	8,505	2.47	$29,340,086	4.09
4,000.00	-	4,999.99	5,345	1.55	$23,842,441	3.32
5,000.00	-	9,999.99	10,862	3.15	$75,111,739	10.47
10,000.00	-	24,999.99	6,147	1.78	$92,755,187	12.92
25,000.00	-	49,999.99	1,584	.46	$53,979,801	7.52
50,000.00	-	99,999.99	607	.18	$40,776,642	5.68
100,000.00 &		OVER	536	.16	$266,330,080	37.11
TOTALS			344,477	100.00 *	$717,706,299	100.00 *

* PERCENTAGES MAY NOT EQUAL 100 DUE TO ROUNDING

** TOTAL NUMBER OF RETURNS DOES NOT CORRESPOND TO FIGURES PRESENTED IN REMAINING SECTIONS OF REPORT SINCE CONSOLIDATED RETURNS ARE COUNTED AS ONLY ONE RETURN IN THIS SECTION

NUMBER OF RETURNS FILED, TAXABLE RETAIL SALES, AND COMPUTED TAX BY COUNTY FISCAL YEAR ENDING 1990

COUNTIES	RETURNS	TAXABLE SALES	COMPUTED TAX
ADAIR	1,403	$ 35,376,675	$ 1,413,897
ADAMS	765	17,043,126	681,505
ALLAMAKEE	2,184	59,724,644	2,384,874
APPANOOSE	1,951	58,116,308	2,324,169
AUDUBON	1,207	24,991,510	998,537
BENTON	3,055	74,049,915	2,959,947
BLACK HAWK	13,274	874,292,598	34,955,047
BOONE	2,981	110,434,350	4,416,405
BREMER	3,034	98,647,176	3,943,539
BUCHANAN	2,908	80,349,507	3,213,186
BUENA VISTA	3,047	116,102,258	4,643,257
BUTLER	2,382	45,199,198	1,806,799
CALHOUN	1,935	40,564,776	1,621,885
CARROLL	3,374	139,350,059	5,572,745
CASS	2,705	81,731,099	3,268,588
CEDAR	2,596	54,364,602	2,173,448
CERRO GORDO	6,512	374,305,144	14,963,697
CHEROKEE	2,316	66,164,079	2,645,688
CHICKASAW	2,165	48,146,099	1,925,311
CLARKE	1,236	39,949,115	1,597,670
CLAY	2,936	123,381,096	4,916,839
CLAYTON	3,190	60,937,383	2,435,356
CLINTON	6,035	277,530,832	11,098,892
CRAWFORD	2,599	73,755,559	2,949,087
DALLAS	3,664	103,893,581	4,155,210
DAVIS	1,240	26,774,813	1,070,741
DECATUR	1,215	20,999,116	839,832
DELAWARE	2,313	64,708,702	2,588,143
DES MOINES	5,121	296,291,792	11,841,169
DICKINSON	3,209	118,654,242	4,740,507
DUBUQUE	9,877	580,912,666	23,231,920
EMMET	1,898	64,341,527	2,573,125
FAYETTE	3,286	99,223,178	3,968,536
FLOYD	2,500	77,878,923	3,114,288
FRANKLIN	1,737	43,724,289	1,748,246
FREMONT	1,232	26,564,631	1,062,250
GREENE	1,681	45,294,838	1,811,632
GRUNDY	1,833	36,479,539	1,458,673
GUTHRIE	1,606	39,222,264	1,568,482
HAMILTON	2,413	76,527,624	3,060,627
HANCOCK	1,846	46,044,149	1,841,441
HARDIN	3,526	99,666,820	3,986,210
HARRISON	1,898	44,659,124	1,786,143
HENRY	2,552	101,760,243	4,066,468
HOWARD	1,688	38,226,500	1,528,367
HUMBOLDT	1,732	52,986,560	2,118,835
IDA	1,336	38,621,920	1,544,680
IOWA	2,346	88,592,951	3,541,198
JACKSON	3,074	74,678,001	2,984,623
JASPER	4,241	184,093,773	7,363,095

COUNTIES	RETURNS	TAXABLE SALES	COMPUTED TAX
JEFFERSON	2,429	$ 82,231,037	$ 3,287,911
JOHNSON	8,432	613,172,110	24,519,075
JONES	2,861	92,129,955	3,683,478
KEOKUK	1,885	30,821,416	1,232,069
KOSSUTH	3,031	90,253,311	3,609,541
LEE	5,053	218,900,997	8,750,097
LINN	19,188	1,510,739,662	60,393,575
LOUISA	1,350	25,917,907	1,036,272
LUCAS	1,251	48,075,070	1,922,670
LYON	1,673	35,353,693	1,413,521
MADISON	1,536	40,672,111	1,626,263
MAHASKA	3,083	115,980,930	4,638,365
MARION	3,481	135,722,530	5,427,497
MARSHALL	4,668	244,137,122	9,764,081
MILLS	1,351	35,613,738	1,424,058
MITCHELL	1,738	41,727,260	1,668,254
MONONA	1,714	38,643,423	1,545,337
MONROE	1,064	30,841,579	1,233,527
MONTGOMERY	1,842	75,486,614	3,018,276
MUSCATINE	4,414	227,816,905	9,111,164
OBRIEN	2,671	74,887,053	2,994,137
OSCEOLA	1,143	26,642,222	1,065,328
PAGE	2,625	79,735,220	3,189,080
PALO ALTO	1,541	36,153,155	1,445,752
PLYMOUTH	3,145	98,164,296	3,925,598
POCAHONTAS	1,771	31,380,320	1,254,502
POLK	36,800	3,790,040,728	151,453,655
POTTAWATTAMIE	7,890	449,014,478	17,950,858
POWESHIEK	2,642	131,984,729	5,278,137
RINGGOLD	864	17,483,252	699,317
SAC	2,085	43,552,761	1,741,934
SCOTT	15,864	1,287,839,008	51,470,023
SHELBY	2,149	56,203,950	2,247,653
SIOUX	4,485	131,335,841	5,250,028
STORY	7,537	415,954,454	16,634,503
TAMA	2,470	63,989,291	2,558,924
TAYLOR	1,151	15,364,136	613,662
UNION	1,700	65,874,250	2,634,375
VAN BUREN	1,354	16,425,603	656,789
WAPELLO	4,455	215,578,192	8,618,268
WARREN	3,509	90,159,910	3,605,203
WASHINGTON	3,273	90,647,928	3,625,428
WAYNE	1,256	18,264,874	730,374
WEBSTER	5,638	328,584,544	13,138,211
WINNEBAGO	1,852	52,375,608	2,092,998
WINNESHIEK	2,838	101,029,814	4,039,442
WOODBURY	10,615	736,919,712	29,470,963
WORTH	1,203	18,339,104	733,231
WRIGHT	2,464	64,257,285	2,570,211
NONRESIDENTS	288	16,682,515	660,182
LATE FILERS	17,053	188,730,240	7,547,693
TOTAL	371,229	$17,953,167,717	$717,706,299

DEVELOPMENT OF USE TAX

Effective March 1, 1983, Iowa imposes a use tax at the rate of four percent on the purchase price of tangible personal property which is purchased for use in Iowa. The tax is also imposed on individuals using those services subject to the sales tax when such services or the result of such services are used in Iowa.

A use tax was first imposed in Iowa in 1937 in conjunction with the permanent adoption of the sales tax. Since its adoption, the development of the use tax has generally paralleled that of the sales tax both in terms of tax base and rates. Credits are provided, however, against the amount of use tax due in Iowa for any sales, use or occupational taxes paid to another state.

As presented on page XII, the Iowa use tax is collected under three complimentary use taxes; Retailers Use, Consumers Use, and Motor Vehicle Use. The Retailers Use tax is collected by registered retailers from the purchaser on the sale of all tangible property and taxable services. Retailers located outside of the state who maintain a place of business in Iowa are required to register with the Department and collect the tax on all sales made into Iowa.

Use tax liability which is not paid through a retailer remains the responsibility of the consumer. Purchasers of property on which the tax has not been paid are required to file a quarterly Consumers Use tax return in conjunction with payment of the tax.

A four percent excise tax is also imposed on the sale of new and used motor vehicles which are subject to registration. The tax is imposed on the taxable price which is the delivered price less cash discounts and the value of any property traded. Payment of the tax is made to either the county treasurer where the vehicle is registered or the Motor Vehicle Division of the Iowa Department of Transportation. Credits are also provided for sales or use taxes paid on motor vehicles to other states.

Pages XII - XIII present a review of Retailers Use Tax data by business group and by size of computed tax and a comparison of use tax data for the current period compared to the same period last year.

THE YEAR IN REVIEW
Fiscal Year Ending March 31, 1990

RETAILERS USE TAX BY BUSINESS GROUP

Business Group	No. of Returns	% of Returns	Computed Tax	% of Tax
Utilities	722	1.88%	$ 5,596,003	7.40%
Building Materials	760	1.98	1,071,194	1.42
General Merchandise	52	0.14	2,053,624	2.72
Food Dealers	94	0.24	63,805	0.08
Motor Vehicle	606	1.58	826,255	1.09
Apparel	215	0.56	282,550	0.37
Home Furnishings	1,126	2.93	2,115,637	2.80
Eating and Drinking	127	0.33	76,923	0.10
Specialty Retail	4,165	10.83	5,775,519	7.64
Services	6,213	16.15	9,922,673	13.13
Wholesale Goods	11,666	30.33	20,995,179	27.62
Miscellaneous	11,542	30.01	25,995,179	34.39
Late Filers	1,172	3.04	925,039	1.22
	38,460	100.00%	$75,579,097	100.00%

COMPARISON OF ALL USE TAXES
Fiscal Years Ending March 1989 and 1990

Use Tax	1989	1990	% Change
Retailers			
Number of Returns	37,770	38,460	1.83%
Computed Tax	$70,856,006	$75,579,097	6.89%
Motor Vehicle			
Number of Units	705,961	709,510	0.50%
Computed Tax	$117,270,815	$118,854,627	1.35%
Consumers			
Number of Returns	19,344	20,519	6.07%
Computed Tax	$22,520,395	$25,865,229	14.85%

RETAILERS USE TAX COLLECTION REPORT
BY COMPUTED TAX DUE
FISCAL YEAR 1990

SIZE OF QUARTERLY TAX DUE		NO. OF BUS.**	OF BUS.	COMPUTED TAX	OF TAX
NO TAX DUE - $	24.99	16,036	41.70	$33,060	.04
25.00 -	49.99	1,851	4.81	$67,022	.09
50.00 -	99.99	2,318	6.03	$168,505	.22
100.00 -	149.99	1,623	4.22	$199,970	.26
150.00 -	199.99	1,196	3.11	$207,662	.27
200.00 -	249.99	961	2.50	$214,173	.28
250.00 -	499.99	3,069	7.98	$1,110,103	1.47
500.00 -	999.99	3,159	8.21	$2,271,091	3.00
1,000.00 -	1,499.99	1,728	4.49	$2,124,001	2.81
1,500.00 -	1,999.99	1,105	2.87	$1,912,439	2.53
2,000.00 -	2,499.99	772	2.01	$1,726,241	2.28
2,500.00 -	2,999.99	588	1.53	$1,607,673	2.13
3,000.00 -	3,999.99	789	2.05	$2,744,168	3.63
4,000.00 -	4,999.99	595	1.55	$2,660,294	3.52
5,000.00 -	9,999.99	1,271	3.30	$8,884,477	11.76
10,000.00 -	24,999.99	919	2.39	$13,879,018	18.36
25,000.00 -	49,999.99	257	.67	$8,881,552	11.75
50,000.00 -	99,999.99	148	.38	$10,184,871	13.48
100,000.00 &	OVER	75	.20	$16,702,777	22.10
TOTALS		38,460	100.00 *	$75,579,097	100.00 *

* PERCENTAGES MAY NOT EQUAL 100 DUE TO ROUNDING

LOCAL OPTION HOTEL/MOTEL TAX
Fiscal Year Ending March 31, 1990

During fiscal 1990, the local option hotel/motel tax was imposed in thirty-six cities and in two counties in Iowa. The tax is instituted, by voter approval, by the local jurisdictions and is collected and processed by the Department of Revenue and Finance in conjunction with the retail sales tax. The tax rate may not exceed a rate of 7 percent.

The tax is imposed upon the gross receipts from the renting of sleeping rooms, apartments, or sleeping quarters in any hotel, motel, inn, public lodging house, rooming house, tourist court, or in any place where sleeping accommodations are furnished to transient guests. The rooms must be rented for less than 31 consecutive days and be located in the city or county which has authorized the tax. When the tax is imposed by a city, it applies only within the corporate boundaries of that city. When the tax is imposed by a county, it applies only outside the incorporated areas within that county.

The tax collected is certified by the State Treasurer who remits the tax to the local governments imposing the tax. For the year ending March 31, 1990, a total of $9,924,258.09 was certified collected from the following jurisdictions.

Tax Collected(1)
Fiscal Year Ending March 31, 1990

Jurisdiction	Tax Rate	Quarter Ending June 1989	Quarter Ending Sept. 1989	Quarter Ending Dec. 1989	Quarter Ending March 1990	Total
Altoona	7%	$ 31,994.40	$ 45,916.27	$ 19,747.63	$ 21,800.47	$ 119,458.77
Ames	5%	102,701.24	99,893.98	80,010.41	82,512.49	365,118.12
Ankeny	7%	19,206.36	18,688.14	12,704.13	14,780.54	65,379.17
Bellevue	5%	741.82	880.41	299.93	280.32	2,202.48
Bettendorf	5%	83,644.99	91,533.08	61,745.99	99,413.57	336,337.63
Bondurant	7%	0.00	0.00	0.00	0.00	0.00
Burlington	5%	45,955.75	55,697.02	38,581.29	35,565.13	175,799.19
Cedar Falls	5%	39,612.26	51,547.26	30,061.54	55,256.47	176,477.53
Cedar Rapids	7%	286,223.44	320,900.87	266,520.17	220,884.17	1,094,528.65
Clinton	5%	33,347.70	37,691.00	29,863.03	25,777.14	126,678.87
Clive	7%	65,321.94	71,315.89	76,540.01	72,817.11	285,994.95
Coralville	5%	102,794.25	122,150.37	96,770.10	83,277.35	404,992.07
Council Bluffs	5%	88,460.82	106,162.15	64,385.98	62,356.14	321,365.09
Davenport	5%	167,048.76	217,731.56	133,089.49	132,757.99	650,627.80
Des Moines	7%	559,321.13	587,404.29	490,663.62	538,569.07	2,175,985.31
Dubuque	5%	93,413.76	176,268.79	97,991.75	79,489.63	447,163.93
Elkhorn	3%	18.30	26.09	19.49	10.42	74.30
Fort Madison	5%	3,525.31	26,889.98	10,928.54	11,174.14	52,517.97
Indianola	5%	5,716.12	6,920.39	4,827.69	4,331.97	21,796.17
Iowa City	5%	60,290.62	74,557.92	67,622.79	20,389.54	222,860.87
Iowa County	5%	55,380.71	70,644.40	40,281.12	25,631.49	191,937.72
Johnston	7%	1,238.25	0.00	56,811.39	0.00	58,049.64
Keokuk	5%	21,083.45	16,923.69	13,357.73	15,397.46	66,762.33
Marion	7%	15,134.46	16,018.72	13,159.66	17,435.90	61,748.74
Mason City	5%	23,018.51	39,055.23	27,377.84	23,708.38	113,159.96
Muscatine	4%	24,891.65	29,046.75	23,155.62	26,448.19	103,542.21
Newton	5%	44,839.34	48,478.29	27,474.14	21,221.64	142,013.41
Ottumwa	5%	27,548.00	19,396.48	30,702.84	25,574.57	103,221.89
Polk County	7%	66,774.85	89,955.69	34,508.09	40,815.93	232,054.56
Sergeant Bluff	7%	2,560.85	3,192.55	1,857.69	1,360.23	8,971.32
Sioux City	7%	141,104.99	151,328.95	107,124.38	110,044.92	509,603.24
Urbandale	7%	91,631.86	70,182.57	82,964.41	76,964.37	321,743.21
Waterloo	5%	70,095.01	89,576.40	72,741.48	81,481.95	313,894.64
West Des Moines	7%	135,031.10	194,180.72	136,650.20	147,477.36	613,339.38
Williamsburg	5%	3,976.25	5,192.76	2,516.89	7,350.55	19,036.45
Windsor Heights	7%	5,377.73	5,932.10	4,266.60	4,271.09	19,847.52
		$2,519,025.98	$2,961,280.96	$2,257,323.46	$2,186,627.69	$9,924,258.09

(1) Tax collected represents tax (with adjustments), any tax collected from the previous quarters along with penalty and interest.

RETAIL
SALES TAX

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1990

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
NON-RESIDENT	288	$16,682,515	$660,182	.09
ADAIR COUNTY				
GREENFIELD*	476	$18,589,919	$743,590	.10
ADAIR	200	$6,549,368	$261,465	.04
STUART	115	$3,484,910	$139,382	.02
BRIDGEWATER	87	$940,172	$37,329	.01
FONTANELLE	125	$1,647,890	$65,917	.01
ORIENT	94	$1,207,545	$48,299	.01
NON-PERMIT	6	$10,271	$308	.00
OTHER	300	$2,946,600	$117,607	.02
* TOTAL COUNTY *	1,403	$35,376,675	$1,413,897	.20
ADAMS COUNTY				
CORNING*	454	$15,010,605	$600,209	.08
PRESCOTT	43	$356,926	$14,278	.00
NON-PERMIT	2	$914	$27	.00
OTHER	266	$1,674,681	$66,991	.01
* TOTAL COUNTY *	765	$17,043,126	$681,505	.09
ALLAMAKEE COUNTY				
WAUKON*	755	$29,260,036	$1,170,391	.16
LANSING	322	$6,963,214	$278,401	.04
POSTVILLE	346	$17,162,220	$686,331	.10
NEW ALBIN	138	$1,851,326	$74,041	.01
HARPERS FERRY	104	$1,188,787	$47,550	.01
NON-PERMIT	20	$378,491	$11,356	.00
OTHER	499	$2,920,570	$116,804	.02
* TOTAL COUNTY *	2,184	$59,724,644	$2,384,874	.33

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1990

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
APPANOOSE COUNTY				
CENTERVILLE*	1,069	$48,067,780	$1,922,546	.27
CINCINNATI	47	$771,367	$30,847	.00
MORAVIA	126	$1,049,576	$41,976	.01
MOULTON	124	$1,286,164	$51,353	.01
MYSTIC	75	$355,534	$14,221	.00
NON-PERMIT	9	$12,262	$367	.00
OTHER	501	$6,573,625	$262,859	.04
* TOTAL COUNTY *	1,951	$58,116,308	$2,324,169	.32
AUDUBON COUNTY				
AUDUBON*	598	$19,282,460	$770,779	.11
EXIRA	204	$2,931,424	$116,973	.02
BRAYTON	44	$255,936	$10,154	.00
KIMBALLTON	88	$845,106	$33,733	.00
NON-PERMIT	4	$17,016	$518	.00
OTHER	269	$1,659,568	$66,380	.01
* TOTAL COUNTY *	1,207	$24,991,510	$998,537	.14
BENTON COUNTY				
BELLE PLAINE	439	$14,487,490	$579,461	.08
VINTON*	876	$34,356,511	$1,374,241	.19
BLAIRSTOWN	143	$2,805,618	$112,223	.02
SHELLSBURG	111	$1,862,711	$74,482	.01
VAN HORNE	126	$1,794,880	$71,788	.01
ATKINS	70	$1,340,486	$53,620	.01
GARRISON	84	$536,345	$21,453	.00
KEYSTONE	111	$2,951,842	$118,076	.02
MT AUBURN	51	$536,251	$21,451	.00
NEWHALL	131	$2,680,835	$107,233	.01
NORWAY	97	$2,468,476	$98,735	.01
URBANA	64	$953,527	$38,141	.01
WALFORD	55	$1,213,549	$48,544	.01
NON-PERMIT	9	$192,664	$5,780	.00
OTHER	688	$5,868,730	$234,719	.03
* TOTAL COUNTY *	3,055	$74,049,915	$2,959,947	.41

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1990

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
BLACK HAWK COUNTY				
WATERLOO*	7,646	$593,063,480	$23,721,085	3.31
CEDAR FALLS	3,700	$243,609,142	$9,743,641	1.36
EVANSDALE	388	$7,941,395	$317,192	.04
ELK RUN HTS	60	$887,256	$35,489	.00
HUDSON	279	$7,857,405	$314,105	.04
LA PORTE CITY	358	$7,358,771	$294,336	.04
DUNKERTON	119	$1,933,721	$77,351	.01
JANESVILLE	61	$1,028,667	$41,145	.01
GILBERTVILLE	114	$1,685,404	$67,416	.01
RAYMOND	66	$1,247,805	$49,858	.01
NON-PERMIT	109	$1,375,622	$41,276	.01
OTHER	374	$6,303,930	$252,153	.04
* TOTAL COUNTY *	13,274	$874,292,598	$34,955,047	4.87
BOONE COUNTY				
BOONE*	1,648	$82,066,574	$3,282,531	.46
MADRID	297	$8,807,117	$352,207	.05
OGDEN	299	$6,811,012	$272,429	.04
BOXHOLM	56	$734,264	$29,309	.00
PILOT MOUND	52	$307,019	$12,280	.00
NON-PERMIT	12	$68,833	$2,069	.00
OTHER	617	$11,639,531	$465,580	.06
* TOTAL COUNTY *	2,981	$110,434,350	$4,416,405	.62
BREMER COUNTY				
WAVERLY*	1,141	$62,174,784	$2,486,988	.35
SUMNER	399	$10,982,081	$439,220	.06
TRIPOLI	241	$5,252,554	$210,101	.03
DENVER	286	$7,412,142	$296,484	.04
JANESVILLE	117	$2,050,177	$82,003	.01
READLYN	146	$3,652,890	$146,117	.02
PLAINFIELD	95	$1,844,580	$73,762	.01
NON-PERMIT	15	$223,820	$6,715	.00
OTHER	594	$5,054,148	$202,149	.03
* TOTAL COUNTY *	3,034	$98,647,176	$3,943,539	.55

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1990

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
BUCHANAN COUNTY				
INDEPENDENCE*	985	$52,174,025	$2,086,858	.29
JESUP	326	$8,649,746	$345,875	.05
FAIRBANK	163	$4,450,844	$178,033	.02
HAZLETON	157	$2,036,675	$81,474	.01
LAMONT	104	$1,031,924	$41,283	.01
WINTHROP	169	$3,442,379	$137,693	.02
AURORA	62	$527,623	$21,109	.00
BRANDON	89	$725,868	$29,031	.00
QUASQUETON	72	$906,292	$36,253	.01
ROWLEY	57	$272,836	$10,914	.00
NON-PERMIT	10	$57,939	$1,739	.00
OTHER	714	$6,073,356	$242,924	.03
* TOTAL COUNTY *	2,908	$80,349,507	$3,213,186	.45
BUENA VISTA COUNTY				
STORM LAKE*	1,592	$88,056,121	$3,522,062	.49
ALTA	274	$11,576,028	$462,985	.06
ALBERT CITY	160	$2,108,862	$84,355	.01
MARATHON	61	$1,072,013	$42,851	.01
NEWELL	186	$3,574,418	$142,974	.02
SIOUX RAPIDS	232	$5,560,804	$222,426	.03
LAKESIDE	50	$227,484	$9,098	.00
REMBRANDT	74	$490,705	$19,626	.00
LINN GROVE	51	$417,752	$16,707	.00
NON-PERMIT	2	$43,009	$1,290	.00
OTHER	365	$2,975,062	$118,883	.02
* TOTAL COUNTY *	3,047	$116,102,258	$4,643,257	.65

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1990

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
BUTLER COUNTY				
CLARKSVILLE	248	$4,613,048	$184,503	.03
GREENE	267	$6,659,076	$266,365	.04
PARKERSBURG	308	$6,960,580	$278,433	.04
SHELL ROCK	215	$3,293,494	$131,735	.02
ALLISON*	236	$10,219,151	$408,770	.06
APLINGTON	185	$3,895,052	$155,620	.02
DUMONT	147	$2,933,199	$117,149	.02
NEW HARTFORD	122	$1,629,895	$65,184	.01
BRISTOW	47	$205,769	$8,233	.00
NON-PERMIT	14	$67,829	$2,035	.00
OTHER	593	$4,722,105	$188,772	.03
* TOTAL COUNTY *	2,382	$45,199,198	$1,806,799	.25
CALHOUN COUNTY				
LAKE CITY	389	$9,073,187	$362,910	.05
MANSON	315	$12,381,859	$495,219	.07
ROCKWELL CITY*	410	$12,432,924	$497,232	.07
LOHRVILLE	132	$1,092,619	$43,703	.01
POMEROY	168	$1,688,561	$67,536	.01
FARNHAMVILLE	101	$2,233,818	$89,352	.01
NON-PERMIT	6	$49,694	$1,492	.00
OTHER	414	$1,612,114	$64,441	.01
* TOTAL COUNTY *	1,935	$40,564,776	$1,621,885	.23
CARROLL COUNTY				
CARROLL*	1,651	$104,322,379	$4,172,142	.58
COON RAPIDS	297	$6,473,002	$258,701	.04
MANNING	303	$7,969,554	$318,781	.04
BREDA	166	$3,924,699	$156,979	.02
GLIDDEN	179	$5,691,594	$227,666	.03
ARCADIA	99	$2,241,006	$89,640	.01
DEDHAM	62	$906,695	$36,269	.01
HALBUR	61	$2,465,129	$98,602	.01
TEMPLETON	102	$1,589,065	$63,559	.01
NON-PERMIT	9	$27,546	$827	.00
OTHER	445	$3,739,390	$149,579	.02
* TOTAL COUNTY *	3,374	$139,350,059	$5,572,745	.78

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1990

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
CASS COUNTY				
ATLANTIC*	1,402	$65,066,850	$2,602,647	.36
ANITA	234	$4,106,070	$164,149	.02
GRISWOLD	297	$4,789,993	$191,600	.03
LEWIS	83	$633,620	$25,237	.00
CUMBERLAND	83	$1,039,809	$41,593	.01
MASSENA	116	$1,643,447	$65,727	.01
NON-PERMIT	9	$37,839	$1,134	.00
OTHER	481	$4,413,471	$176,501	.02
* TOTAL COUNTY *	2,705	$81,731,099	$3,268,588	.46
CEDAR COUNTY				
TIPTON*	654	$23,892,699	$955,703	.13
DURANT	315	$9,814,254	$392,364	.05
MECHANICSVILLE	150	$2,076,096	$82,997	.01
WEST BRANCH	332	$4,776,849	$190,970	.03
CLARENCE	189	$3,199,662	$127,969	.02
LOWDEN	181	$3,111,031	$124,441	.02
STANWOOD	150	$2,471,230	$98,830	.01
BENNETT	101	$844,376	$33,738	.00
NON-PERMIT	5	$53,502	$1,605	.00
OTHER	519	$4,124,903	$164,831	.02
* TOTAL COUNTY *	2,596	$54,364,602	$2,173,448	.30
CERRO GORDO COUNTY				
MASON CITY*	4,116	$309,652,916	$12,385,537	1.73
CLEAR LAKE	1,216	$48,043,543	$1,921,038	.27
VENTURA	114	$1,447,751	$57,911	.01
ROCKWELL	134	$1,560,403	$62,415	.01
MESERVEY	67	$358,141	$14,325	.00
PLYMOUTH	43	$695,845	$27,832	.00
SWALEDALE	59	$1,010,250	$40,412	.01
THORNTON	96	$1,002,616	$40,104	.01
NON-PERMIT	81	$720,859	$21,627	.00
OTHER	586	$9,812,820	$392,496	.05
* TOTAL COUNTY *	6,512	$374,305,144	$14,963,697	2.08

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1990

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
CHEROKEE COUNTY				
CHEROKEE*	1,145	$50,319,304	$2,012,673	.28
MARCUS	273	$6,754,220	$270,127	.04
AURELIA	194	$3,255,939	$130,163	.02
CLEGHORN	73	$632,960	$25,320	.00
MERIDEN	41	$386,143	$15,446	.00
QUIMBY	105	$2,350,972	$94,039	.01
WASHTA	59	$272,093	$10,874	.00
NON-PERMIT	6	$64,414	$1,933	.00
OTHER	420	$2,128,034	$85,113	.01
* TOTAL COUNTY *	2,316	$66,164,079	$2,645,688	.37
CHICKASAW COUNTY				
NEW HAMPTON*	835	$29,727,213	$1,188,969	.17
NASHUA	276	$6,169,479	$246,776	.03
FREDERICKSBURG	231	$5,093,918	$203,753	.03
LAWLER	97	$2,438,869	$97,555	.01
ALTA VISTA	85	$1,111,723	$44,469	.01
IONIA	71	$612,991	$24,518	.00
NON-PERMIT	21	$30,773	$922	.00
OTHER	549	$2,961,133	$118,349	.02
* TOTAL COUNTY *	2,165	$48,146,099	$1,925,311	.27
CLARKE COUNTY				
OSCEOLA*	819	$35,967,584	$1,438,693	.20
MURRAY	113	$1,139,288	$45,571	.01
NON-PERMIT	5	$26,225	$790	.00
OTHER	299	$2,816,018	$112,616	.02
* TOTAL COUNTY *	1,236	$39,949,115	$1,597,670	.22

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1990

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
CLAY COUNTY				
SPENCER*	1,992	$112,259,761	$4,488,825	.63
EVERLY	132	$2,498,940	$99,956	.01
PETERSON	131	$927,681	$37,107	.01
FOSTORIA	44	$1,135,242	$45,409	.01
ROYAL	103	$863,140	$34,525	.00
WEBB	57	$713,191	$28,525	.00
NON-PERMIT	36	$1,682,599	$50,477	.01
OTHER	441	$3,300,542	$132,015	.02
* TOTAL COUNTY *	2,936	$123,381,096	$4,916,839	.69
CLAYTON COUNTY				
ELKADER*	489	$16,187,427	$647,482	.09
GUTTENBERG	431	$12,159,545	$486,229	.07
MONONA	302	$8,369,207	$334,516	.05
STRAWBERRY PT	272	$5,420,623	$216,771	.03
EDGEWOOD	177	$3,551,697	$142,064	.02
GARNAVILLO	175	$3,369,480	$134,780	.02
MARQUETTE	91	$1,262,019	$50,483	.01
MCGREGOR	287	$4,345,086	$173,806	.02
FARMERSBURG	57	$545,269	$21,807	.00
LUANA	73	$816,493	$32,657	.00
VOLGA CITY	73	$696,527	$27,850	.00
NON-PERMIT	18	$143,372	$4,301	.00
OTHER	745	$4,070,638	$162,610	.02
* TOTAL COUNTY *	3,190	$60,937,383	$2,435,356	.34

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1990

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
CLINTON COUNTY				
CLINTON*	3,376	$221,612,541	$8,864,200	1.24
DE WITT	739	$30,563,911	$1,222,563	.17
CAMANCHE	330	$5,673,181	$226,928	.03
DELMAR	50	$469,749	$18,788	.00
GRAND MOUND	136	$1,893,575	$75,745	.01
LOST NATION	132	$1,647,798	$65,914	.01
WHEATLAND	129	$2,245,462	$89,816	.01
CALAMUS	57	$1,239,420	$49,578	.01
CHARLOTTE	61	$1,710,856	$68,436	.01
GOOSE LAKE	55	$399,285	$15,972	.00
LOW MOOR	82	$1,059,464	$42,377	.01
WELTON	44	$292,403	$11,619	.00
NON-PERMIT	39	$205,838	$6,175	.00
OTHER	805	$8,517,349	$340,781	.05
* TOTAL COUNTY *	6,035	$277,530,832	$11,098,892	1.55
CRAWFORD COUNTY				
DENISON*	1,230	$56,795,746	$2,271,369	.32
CHARTER OAK	127	$2,189,716	$87,585	.01
DOW CITY	91	$699,625	$27,981	.00
MANILLA	188	$3,533,033	$141,130	.02
SCHLESWIG	176	$2,216,266	$88,514	.01
VAIL	96	$660,973	$26,429	.00
DELOIT	41	$314,953	$12,516	.00
KIRON	99	$1,314,289	$52,573	.01
WESTSIDE	92	$1,228,852	$49,152	.01
NON-PERMIT	4	$24,665	$740	.00
OTHER	455	$4,777,441	$191,098	.03
* TOTAL COUNTY *	2,599	$73,755,559	$2,949,087	.41

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1990

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
DALLAS COUNTY				
PERRY	1,012	$42,080,587	$1,683,023	.23
ADEL*	452	$15,193,692	$607,746	.08
DALLAS CENTER	209	$4,418,653	$176,702	.02
DEXTER	124	$3,380,690	$135,222	.02
REDFIELD	133	$2,637,244	$105,486	.01
WAUKEE	276	$12,627,778	$505,106	.07
WOODWARD	163	$2,700,105	$107,935	.02
BOUTON	42	$1,288,414	$51,534	.01
DE SOTO	110	$1,814,236	$72,507	.01
GRANGER	109	$2,751,278	$110,048	.02
MINBURN	53	$957,658	$38,308	.01
VAN METER	106	$2,753,545	$110,138	.02
NON-PERMIT	10	$13,418	$407	.00
OTHER	865	$11,276,283	$451,048	.06
* TOTAL COUNTY *	3,664	$103,893,581	$4,155,210	.58
DAVIS COUNTY				
BLOOMFIELD*	557	$21,637,334	$865,480	.12
DRAKESVILLE	52	$320,613	$12,822	.00
PULASKI	45	$809,627	$32,376	.00
NON-PERMIT	5	$18,105	$546	.00
OTHER	581	$3,989,134	$159,517	.02
* TOTAL COUNTY *	1,240	$26,774,813	$1,070,741	.15
DECATUR COUNTY				
LAMONI	347	$7,805,898	$312,180	.04
LEON*	349	$10,101,348	$404,040	.06
DECATUR CITY	68	$789,587	$31,579	.00
GRAND RIVER	46	$306,975	$12,280	.00
WELDON	41	$248,869	$9,956	.00
NON-PERMIT	6	$3,786	$114	.00
OTHER	358	$1,742,653	$69,683	.01
* TOTAL COUNTY *	1,215	$20,999,116	$839,832	.12

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1990

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
DELAWARE COUNTY				
MANCHESTER*	864	$42,518,498	$1,700,734	.24
EARLVILLE	122	$2,632,021	$105,279	.01
EDGEWOOD	85	$1,762,577	$70,503	.01
HOPKINTON	128	$2,329,142	$93,166	.01
COLESBURG	99	$2,478,124	$99,116	.01
DELHI	129	$2,469,807	$98,791	.01
DUNDEE	44	$974,816	$38,993	.01
GREELEY	45	$463,417	$18,539	.00
RYAN	84	$690,402	$27,613	.00
NON-PERMIT	8	$8,535	$256	.00
OTHER	705	$8,381,363	$335,153	.05
* TOTAL COUNTY *	2,313	$64,708,702	$2,588,143	.36
DES MOINES COUNTY				
BURLINGTON*	3,218	$225,132,657	$9,004,831	1.25
MEDIAPOLIS	328	$8,970,736	$358,824	.05
WEST BURLINGTON	616	$45,741,584	$1,829,656	.25
DANVILLE	153	$3,039,847	$121,593	.02
NON-PERMIT	38	$1,028,201	$30,845	.00
OTHER	768	$12,385,767	$495,420	.07
* TOTAL COUNTY *	5,121	$296,298,792	$11,841,169	1.65
DICKINSON COUNTY				
MILFORD	520	$13,940,781	$557,558	.08
SPIRIT LAKE*	1,015	$55,587,447	$2,223,281	.31
ARNOLDS PARK	546	$11,609,378	$463,898	.06
LAKE PARK	204	$3,684,390	$147,369	.02
OKOBOJI	165	$12,837,847	$513,518	.07
TERRIL	69	$940,910	$37,636	.01
NON-PERMIT	16	$487,203	$14,619	.00
OTHER	674	$19,566,286	$782,628	.11
* TOTAL COUNTY *	3,209	$118,654,242	$4,740,507	.66

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1990

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
DUBUQUE COUNTY				
DUBUQUE*	6,995	$506,139,085	$20,252,432	2.82
CASCADE	351	$9,164,775	$366,546	.05
DYERSVILLE	683	$30,996,416	$1,239,822	.17
EPWORTH	163	$2,406,860	$96,278	.01
FARLEY	189	$3,178,569	$127,139	.02
BERNARD	82	$781,817	$31,271	.00
HOLY CROSS	76	$787,194	$31,491	.00
LUXEMBURG	71	$818,138	$32,725	.00
NEW VIENNA	108	$2,192,669	$87,704	.01
PEOSTA	112	$2,712,048	$108,479	.02
SHERRILL	55	$420,919	$16,835	.00
WORTHINGTON	80	$1,229,936	$49,197	.01
NON-PERMIT	76	$1,136,245	$34,091	.00
OTHER	836	$18,947,995	$757,910	.11
* TOTAL COUNTY *	9,877	$580,912,666	$23,231,920	3.24
EMMET COUNTY				
ESTHERVILLE*	1,099	$53,957,874	$2,158,273	.30
ARMSTRONG	304	$6,184,850	$247,357	.03
RINGSTED	98	$1,819,066	$72,763	.01
WALLINGFORD	58	$360,264	$14,353	.00
NON-PERMIT	14	$36,600	$1,098	.00
OTHER	325	$1,982,873	$79,281	.01
* TOTAL COUNTY *	1,898	$64,341,527	$2,573,125	.36

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1990

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
FAYETTE COUNTY				
OELWEIN	1,091	$47,445,182	$1,897,730	.26
FAYETTE	234	$2,939,636	$117,581	.02
WEST UNION*	497	$22,182,335	$887,127	.12
ARLINGTON	93	$1,651,400	$66,056	.01
CLERMONT	128	$3,252,805	$130,093	.02
ELGIN	127	$3,138,174	$125,528	.02
HAWKEYE	123	$1,803,180	$72,119	.01
MAYNARD	74	$2,160,664	$86,415	.01
ST LUCAS	56	$1,185,666	$47,426	.01
WADENA	44	$295,117	$11,802	.00
WAUCOMA	70	$1,027,916	$41,115	.01
NON-PERMIT	8	$8,683	$262	.00
OTHER	741	$12,132,420	$485,282	.07
* TOTAL COUNTY *	3,286	$99,223,178	$3,968,536	.55
FLOYD COUNTY				
CHARLES CITY*	1,259	$62,665,414	$2,506,464	.35
NORA SPRINGS	228	$3,739,409	$149,570	.02
ROCKFORD	177	$2,888,810	$115,554	.02
FLOYD	70	$2,671,365	$106,853	.01
MARBLE ROCK	92	$1,151,096	$46,046	.01
RUDD	97	$1,159,202	$46,369	.01
NON-PERMIT	20	$72,081	$2,163	.00
OTHER	557	$3,531,546	$141,269	.02
* TOTAL COUNTY *	2,500	$77,878,923	$3,114,288	.43
FRANKLIN COUNTY				
HAMPTON*	755	$32,707,108	$1,308,270	.18
ACKLEY	49	$703,573	$28,147	.00
SHEFFIELD	202	$2,870,909	$114,817	.02
ALEXANDER	48	$330,626	$13,221	.00
COULTER	46	$1,277,464	$51,100	.01
GENEVA	54	$381,066	$15,244	.00
LATIMER	118	$2,551,188	$102,046	.01
NON-PERMIT	7	$63,673	$1,910	.00
OTHER	458	$2,838,682	$113,491	.02
* TOTAL COUNTY *	1,737	$43,724,289	$1,748,246	.24

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1990

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
FREMONT COUNTY				
HAMBURG	256	$4,911,801	$196,472	.03
SIDNEY*	206	$3,956,730	$158,267	.02
TABOR	173	$2,404,412	$96,176	.01
FARRAGUT	85	$624,454	$24,977	.00
RANDOLPH	42	$338,935	$13,558	.00
RIVERTON	59	$668,105	$26,725	.00
NON-PERMIT	13	$16,671	$499	.00
OTHER	398	$13,643,523	$545,576	.08
* TOTAL COUNTY *	1,232	$26,564,631	$1,062,250	.15
GREENE COUNTY				
JEFFERSON*	861	$36,593,159	$1,463,637	.20
CHURDAN	98	$898,002	$35,921	.01
GRAND JCT	178	$3,120,957	$124,837	.02
SCRANTON	149	$2,130,397	$85,215	.01
PATON	83	$1,004,572	$40,187	.01
RIPPEY	67	$620,310	$24,809	.00
NON-PERMIT	6	$6,999	$210	.00
OTHER	239	$920,442	$36,816	.01
* TOTAL COUNTY *	1,681	$45,294,838	$1,811,632	.25
GRUNDY COUNTY				
GRUNDY CENTER*	467	$17,280,795	$691,206	.10
REINBECK	325	$6,947,274	$277,889	.04
CONRAD	213	$3,546,819	$141,853	.02
DIKE	158	$2,778,594	$111,144	.02
WELLSBURG	151	$2,122,109	$84,875	.01
BEAMAN	55	$749,811	$29,994	.00
HOLLAND	60	$296,809	$11,845	.00
NON-PERMIT	7	$42,015	$1,260	.00
OTHER	397	$2,715,313	$108,607	.02
* TOTAL COUNTY *	1,833	$36,479,539	$1,458,673	.20

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1990

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
GUTHRIE COUNTY				
GUTHRIE CENTER*	356	$15,397,338	$615,865	.09
PANORA	291	$10,565,943	$422,613	.06
STUART	214	$5,679,531	$227,179	.03
BAYARD	100	$1,726,089	$69,049	.01
CASEY	108	$1,329,496	$52,900	.01
BAGLEY	53	$467,922	$18,716	.00
MENLO	64	$996,340	$39,856	.01
YALE	69	$784,407	$31,374	.00
NON-PERMIT	10	$7,567	$226	.00
OTHER	341	$2,267,631	$90,704	.01
* TOTAL COUNTY *	1,606	$39,222,264	$1,568,482	.22
HAMILTON COUNTY				
WEBSTER CITY*	1,181	$52,528,010	$2,100,883	.29
JEWELL	207	$6,155,130	$246,180	.03
STRATFORD	167	$3,352,888	$134,117	.02
WILLIAMS	130	$4,757,557	$190,304	.03
BLAIRSBURG	51	$957,456	$38,300	.01
ELLSWORTH	107	$2,496,895	$99,876	.01
KAMRAR	49	$461,198	$18,424	.00
STANHOPE	82	$1,280,242	$51,208	.01
NON-PERMIT	2	$6,321	$190	.00
OTHER	437	$4,531,927	$181,145	.03
* TOTAL COUNTY *	2,413	$76,527,624	$3,060,627	.43
HANCOCK COUNTY				
BRITT	397	$12,012,401	$480,407	.07
GARNER*	471	$22,164,520	$886,575	.12
KANAWHA	141	$2,822,112	$112,883	.02
KLEMME	112	$1,632,174	$65,284	.01
CORWITH	94	$920,242	$36,808	.01
CRYSTAL LAKE	43	$326,051	$13,042	.00
GOODELL	40	$189,235	$7,570	.00
WODEN	65	$1,084,272	$43,369	.01
FOREST CITY	44	$1,484,151	$59,366	.01
NON-PERMIT	9	$18,335	$550	.00
OTHER	430	$3,390,656	$135,587	.02
* TOTAL COUNTY *	1,846	$46,044,149	$1,841,441	.26

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1990

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
HARDIN COUNTY				
IOWA FALLS	1,200	$53,502,662	$2,140,077	.30
ACKLEY	321	$6,453,716	$258,142	.04
ELDORA*	563	$18,212,192	$728,474	.10
ALDEN	141	$2,094,925	$83,796	.01
HUBBARD	199	$3,820,260	$152,807	.02
RADCLIFFE	126	$1,547,410	$61,894	.01
STEAMBOAT ROCK	81	$575,352	$23,013	.00
UNION	144	$2,300,333	$92,013	.01
NON-PERMIT	10	$31,786	$954	.00
OTHER	741	$11,128,184	$445,040	.06
* TOTAL COUNTY *	3,526	$99,666,820	$3,986,210	.56
HARRISON COUNTY				
DUNLAP	244	$5,080,876	$203,231	.03
LOGAN*	250	$6,102,080	$244,084	.03
MISSOURI VALLEY	509	$19,732,212	$789,231	.11
WOODBINE	229	$4,091,928	$163,578	.02
MAGNOLIA	47	$211,147	$8,446	.00
MONDAMIN	93	$1,016,330	$40,655	.01
PERSIA	79	$346,095	$13,843	.00
PISGAH	64	$571,983	$22,875	.00
NON-PERMIT	5	$6,456	$209	.00
OTHER	378	$7,500,017	$299,991	.04
* TOTAL COUNTY *	1,898	$44,659,124	$1,786,143	.25
HENRY COUNTY				
MT PLEASANT*	1,106	$77,335,862	$3,093,332	.43
NEW LONDON	231	$4,363,499	$174,495	.02
WAYLAND	163	$2,702,063	$108,074	.02
WINFIELD	243	$4,060,740	$162,431	.02
OLDS	64	$1,185,745	$47,426	.01
SALEM	58	$418,469	$16,741	.00
NON-PERMIT	20	$375,982	$11,281	.00
OTHER	667	$11,317,883	$452,688	.06
* TOTAL COUNTY *	2,552	$101,760,243	$4,066,468	.57

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1990

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
HOWARD COUNTY				
CRESCO*	795	$28,312,832	$1,132,262	.16
ELMA	146	$1,812,982	$72,480	.01
LIME SPRINGS	102	$1,615,569	$64,622	.01
RICEVILLE	69	$1,176,863	$47,076	.01
CHESTER	77	$1,225,045	$49,001	.01
PROTIVIN	104	$1,383,590	$55,346	.01
NON-PERMIT	5	$40,098	$1,203	.00
OTHER	390	$2,659,521	$106,377	.01
* TOTAL COUNTY *	1,688	$38,226,500	$1,528,367	.21
HUMBOLDT COUNTY				
HUMBOLDT	868	$43,326,578	$1,733,018	.24
DAKOTA CITY*	125	$1,402,120	$56,087	.01
GILMORE CITY	49	$873,789	$34,952	.00
LIVERMORE	94	$1,444,362	$57,761	.01
BODE	91	$1,019,033	$40,760	.01
RENWICK	86	$1,993,581	$79,739	.01
NON-PERMIT	13	$50,388	$1,513	.00
OTHER	406	$2,876,709	$115,005	.02
* TOTAL COUNTY *	1,732	$52,986,560	$2,118,835	.30
IDA COUNTY				
HOLSTEIN	301	$6,430,739	$257,211	.04
IDA GROVE*	544	$28,185,612	$1,127,422	.16
BATTLE CREEK	154	$2,271,133	$90,754	.01
ARTHUR	50	$497,819	$19,913	.00
GALVA	63	$656,571	$26,261	.00
NON-PERMIT	3	$8,515	$256	.00
OTHER	221	$571,531	$22,863	.00
* TOTAL COUNTY *	1,336	$38,621,920	$1,544,680	.22

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1990

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
IOWA COUNTY				
MARENGO*	382	$14,553,765	$582,137	.08
NORTH ENGLISH	168	$4,642,189	$185,684	.03
WILLIAMSBURG	444	$29,571,703	$1,182,859	.16
VICTOR	190	$3,198,048	$127,816	.02
LADORA	53	$237,217	$9,489	.00
MILLERSBURG	45	$662,830	$26,517	.00
PARNELL	40	$246,754	$9,870	.00
NON-PERMIT	20	$239,858	$7,198	.00
OTHER	1,004	$35,240,587	$1,409,628	.20
* TOTAL COUNTY *	2,346	$88,592,951	$3,541,198	.49
JACKSON COUNTY				
MAQUOKETA*	1,180	$43,845,931	$1,753,340	.24
BELLEVUE	449	$8,792,120	$351,101	.05
PRESTON	218	$5,953,348	$238,136	.03
SABULA	124	$1,641,436	$65,646	.01
ANDREW	55	$541,316	$21,637	.00
BALDWIN	50	$180,509	$7,224	.00
LA MOTTE	74	$1,013,854	$40,465	.01
MILES	90	$2,256,861	$90,275	.01
SPRINGBROOK	43	$368,365	$14,736	.00
NON-PERMIT	25	$125,141	$3,755	.00
OTHER	766	$9,959,120	$398,308	.06
* TOTAL COUNTY *	3,074	$74,678,001	$2,984,623	.42
JASPER COUNTY				
NEWTON*	1,972	$138,816,461	$5,552,[illegible]7	.77
COLFAX	293	$6,227,564	$249,[illegible]5	.03
MONROE	277	$7,297,087	$29[illegible]7	.04
BAXTER	158	$2,407,563	$9[illegible]39	.01
KELLOGG	115	$1,710,972	$68,440	.01
PRAIRIE CITY	181	$9,251,933	$370,057	.05
LYNNVILLE	99	$1,643,392	$65,735	.01
MINGO	56	$211,422	$8,452	.00
SULLY	170	$7,249,411	$289,951	.04
NON-PERMIT	10	$14,364	$433	.00
OTHER	910	$9,263,604	$370,529	.05
* TOTAL COUNTY *	4,241	$184,093,773	$7,363,095	1.03

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1990

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
JEFFERSON COUNTY				
FAIRFIELD*	1,694	$75,511,205	$3,019,979	.42
BATAVIA	84	$726,250	$29,050	.00
LIBERTYVILLE	55	$851,983	$34,077	.00
PACKWOOD	54	$698,002	$27,922	.00
NON-PERMIT	30	$43,863	$1,348	.00
OTHER	512	$4,399,734	$175,535	.02
* TOTAL COUNTY *	2,429	$82,231,037	$3,287,911	.46
JOHNSON COUNTY				
IOWA CITY*	5,086	$464,881,789	$18,594,921	2.59
CORALVILLE	1,116	$107,447,097	$4,297,884	.60
LONE TREE	160	$1,563,236	$62,521	.01
OXFORD	124	$1,648,402	$65,931	.01
SOLON	227	$5,288,376	$211,534	.03
HILLS	49	$1,753,774	$70,149	.01
NORTH LIBERTY	215	$6,118,980	$244,130	.03
SWISHER	111	$2,467,005	$98,560	.01
TIFFIN	47	$2,010,954	$80,435	.01
NON-PERMIT	62	$689,853	$20,944	.00
OTHER	1,235	$19,302,644	$772,066	.11
* TOTAL COUNTY *	8,432	$613,172,110	$24,519,075	3.42
JONES COUNTY				
ANAMOSA*	595	$41,473,912	$1,658,931	.23
MONTICELLO	842	$33,590,640	$1,343,620	.19
OLIN	159	$1,774,013	$70,954	.01
OXFORD JCT	115	$1,012,896	$40,395	.01
WYOMING	158	$2,679,976	$106,914	.01
MARTELLE	43	$476,889	$19,074	.00
ONSLOW	57	$373,118	$14,941	.00
NON-PERMIT	7	$117,352	$3,520	.00
OTHER	885	$10,630,359	$425,129	.06
* TOTAL COUNTY *	2,861	$92,129,955	$3,683,478	.51

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1990

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
KEOKUK COUNTY				
KEOTA	207	$3,061,720	$122,467	.02
SIGOURNEY*	412	$16,186,204	$647,446	.09
DELTA	50	$210,402	$8,413	.00
HEDRICK	173	$1,444,025	$57,590	.01
RICHLAND	108	$1,325,116	$53,003	.01
WHAT CHEER	129	$1,749,779	$69,974	.01
KESWICK	70	$1,519,546	$60,784	.01
SOUTH ENGLISH	45	$628,466	$25,137	.00
NON-PERMIT	26	$43,162	$1,304	.00
OTHER	665	$4,652,996	$185,951	.03
* TOTAL COUNTY *	1,885	$30,821,416	$1,232,069	.17
KOSSUTH COUNTY				
ALGONA*	1,233	$64,113,624	$2,564,297	.36
BANCROFT	210	$5,466,677	$218,664	.03
BURT	76	$1,038,428	$41,526	.01
LU VERNE	61	$691,228	$27,650	.00
SWEA CITY	169	$2,442,760	$97,711	.01
TITONKA	136	$2,099,511	$83,906	.01
WESLEY	102	$3,314,094	$132,564	.02
WHITTEMORE	112	$2,407,983	$96,323	.01
FENTON	78	$1,297,691	$51,865	.01
LAKOTA	85	$726,820	$29,073	.00
LEDYARD	58	$597,644	$23,903	.00
LONE ROCK	49	$613,610	$24,547	.00
NON-PERMIT	11	$14,347	$429	.00
OTHER	651	$5,428,894	$217,083	.03
* TOTAL COUNTY *	3,031	$90,253,311	$3,609,541	.50
LEE COUNTY				
FT MADISON*	1,433	$75,494,236	$3,019,267	.42
KEOKUK	1,843	$113,488,382	$4,538,607	.63
DONNELLSON	233	$4,190,664	$167,392	.02
MONTROSE	100	$1,270,934	$50,837	.01
WEST POINT	212	$4,002,971	$160,116	.02
ST PAUL	53	$2,718,436	$108,738	.02
NON-PERMIT	37	$425,313	$12,761	.00
OTHER	1,142	$17,310,061	$692,379	.10
* TOTAL COUNTY *	5,053	$218,900,997	$8,750,097	1.22

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1990

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
LINN COUNTY				
CEDAR RAPIDS*	13,047	$1,287,988,980	$51,517,066	7.18
MARION	2,333	$137,152,810	$5,485,758	.76
CENTER POINT	215	$5,006,006	$200,243	.03
CENTRAL CITY	292	$2,810,526	$112,428	.02
HIAWATHA	432	$16,748,415	$669,948	.09
LISBON	244	$3,076,450	$123,023	.02
MT VERNON	498	$20,178,815	$807,117	.11
COGGON	138	$1,503,385	$60,134	.01
FAIRFAX	155	$2,727,432	$109,093	.02
SPRINGVILLE	191	$2,694,323	$107,774	.02
WALKER	162	$2,647,845	$105,911	.01
ALBURNETTE	116	$992,045	$39,674	.01
ELY	128	$2,738,274	$109,532	.02
PALO	104	$2,279,811	$91,195	.01
NON-PERMIT	208	$3,438,535	$104,486	.01
OTHER	925	$18,756,010	$750,193	.10
* TOTAL COUNTY *	19,188	$1,510,739,662	$60,393,575	8.41
LOUISA COUNTY				
COLUMBUS JCT	318	$7,912,432	$316,495	.04
WAPELLO*	337	$8,874,803	$354,992	.05
MORNING SUN	152	$2,176,307	$87,055	.01
GRANDVIEW	46	$684,760	$27,389	.00
OAKVILLE	88	$1,037,531	$41,433	.01
NON-PERMIT	3	$37,673	$1,131	.00
OTHER	406	$5,194,401	$207,777	.03
* TOTAL COUNTY *	1,350	$25,917,907	$1,036,272	.14
LUCAS COUNTY				
CHARITON*	797	$43,992,451	$1,759,687	.25
RUSSELL	69	$1,070,813	$42,784	.01
NON-PERMIT	9	$27,363	$821	.00
OTHER	376	$2,984,443	$119,378	.02
* TOTAL COUNTY *	1,251	$48,075,070	$1,922,670	.27

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1990

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
LYON COUNTY				
ROCK RAPIDS*	445	$18,059,704	$722,366	.10
GEORGE	216	$4,880,006	$195,185	.03
DOON	127	$1,988,351	$79,533	.01
INWOOD	159	$3,673,974	$146,964	.02
LARCHWOOD	143	$2,374,044	$94,957	.01
LITTLE ROCK	68	$1,160,201	$46,412	.01
LESTER	68	$976,715	$39,072	.01
NON-PERMIT	7	$59,608	$1,789	.00
OTHER	440	$2,181,090	$87,243	.01
* TOTAL COUNTY *	1,673	$35,353,693	$1,413,521	.20
MADISON COUNTY				
WINTERSET*	709	$29,573,035	$1,182,748	.16
EARLHAM	161	$4,810,794	$192,433	.03
ST CHARLES	85	$1,649,621	$65,986	.01
TRURO	70	$716,998	$28,679	.00
NON-PERMIT	8	$43,917	$1,389	.00
OTHER	503	$3,877,746	$155,028	.02
* TOTAL COUNTY *	1,536	$40,672,111	$1,626,263	.23
MAHASKA COUNTY				
OSKALOOSA*	1,827	$104,899,928	$4,195,645	.58
NEW SHARON	248	$3,221,930	$128,785	.02
UNIVERSITY PARK	42	$319,059	$12,758	.00
BARNES CITY	45	$252,860	$10,108	.00
FREMONT	113	$762,918	$30,513	.00
NON-PERMIT	19	$39,098	$1,175	.00
OTHER	789	$6,485,137	$259,381	.04
* TOTAL COUNTY *	3,083	$115,980,930	$4,638,365	.65

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1990

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
MARION COUNTY				
KNOXVILLE*	1,019	$56,474,280	$2,258,763	.31
PELLA	1,179	$61,419,766	$2,456,666	.34
PLEASANTVILLE	216	$3,895,152	$155,784	.02
BUSSEY	64	$731,002	$29,242	.00
MELCHER	121	$1,368,865	$54,749	.01
NON-PERMIT	23	$106,060	$3,216	.00
OTHER	859	$11,727,405	$469,077	.07
* TOTAL COUNTY *	3,481	$135,722,530	$5,427,497	.76
MARSHALL COUNTY				
MARSHALLTOWN*	3,314	$225,091,244	$9,003,127	1.25
STATE CENTER	260	$3,613,629	$144,553	.02
ALBION	82	$1,417,698	$56,650	.01
GILMAN	105	$1,207,358	$48,298	.01
MELBOURNE	91	$820,239	$32,801	.00
LAUREL	61	$834,379	$33,375	.00
LE GRAND	111	$1,781,081	$71,247	.01
RHODES	57	$224,217	$8,968	.00
NON-PERMIT	22	$74,390	$2,233	.00
OTHER	565	$9,072,887	$362,829	.05
* TOTAL COUNTY *	4,668	$244,137,122	$9,764,081	1.36
MILLS COUNTY				
GLENWOOD*	533	$26,451,777	$1,057,961	.15
MALVERN	169	$2,841,443	$113,582	.02
EMERSON	120	$2,081,348	$83,256	.01
HENDERSON	43	$268,946	$10,758	.00
NON-PERMIT	12	$35,683	$1,117	.00
OTHER	474	$3,934,541	$157,384	.02
* TOTAL COUNTY *	1,351	$35,613,738	$1,424,058	.20

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
MITCHELL COUNTY				
OSAGE*	650	$20,706,364	$827,971	.12
ST ANSGAR	224	$11,408,924	$455,985	.06
RICEVILLE	177	$2,389,487	$95,581	.01
STACYVILLE	155	$2,616,290	$104,654	.01
NON-PERMIT	5	$17,544	$526	.00
OTHER	527	$4,588,651	$183,537	.03
* TOTAL COUNTY *	1,738	$41,727,260	$1,668,254	.23
MONONA COUNTY				
ONAWA*	593	$20,939,246	$837,560	.12
MAPLETON	344	$9,410,587	$376,421	.05
UTE	131	$1,436,091	$57,443	.01
WHITING	117	$1,280,889	$51,239	.01
BLENCOE	64	$889,007	$35,472	.00
CASTANA	43	$156,288	$6,251	.00
MOORHEAD	79	$766,781	$30,656	.00
SOLDIER	69	$676,351	$27,051	.00
NON-PERMIT	3	$20,853	$626	.00
OTHER	271	$3,067,330	$122,618	.02
* TOTAL COUNTY *	1,714	$38,643,423	$1,545,337	.22
MONROE COUNTY				
ALBIA*	616	$25,711,257	$1,028,424	.14
LOVILIA	106	$1,011,584	$40,464	.01
NON-PERMIT	14	$12,422	$386	.00
OTHER	328	$4,106,316	$164,253	.02
* TOTAL COUNTY *	1,064	$30,841,579	$1,233,527	.17
MONTGOMERY COUNTY				
RED OAK*	1,093	$65,569,814	$2,622,127	.37
VILLISCA	223	$3,587,289	$143,043	.02
STANTON	153	$3,804,568	$152,180	.02
ELLIOTT	88	$628,909	$25,152	.00
NON-PERMIT	5	$7,095	$214	.00
OTHER	280	$1,888,939	$75,560	.01
* TOTAL COUNTY *	1,842	$75,486,614	$3,018,276	.42

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
MUSCATINE COUNTY				
MUSCATINE*	2,711	$172,378,384	$6,894,334	.96
WEST LIBERTY	370	$11,103,427	$444,108	.06
WILTON	434	$29,675,252	$1,187,003	.17
ATALISSA	50	$436,890	$17,474	.00
NICHOLS	60	$1,223,719	$48,947	.01
NON-PERMIT	24	$62,454	$1,876	.00
OTHER	765	$12,936,779	$517,422	.07
* TOTAL COUNTY *	4,414	$227,816,905	$9,111,164	1.27
OBRIEN COUNTY				
SHELDON	958	$46,295,284	$1,851,082	.26
HARTLEY	330	$6,566,406	$262,571	.04
PAULLINA	281	$4,497,468	$179,906	.03
PRIMGHAR*	223	$6,032,383	$241,005	.03
SANBORN	244	$4,842,246	$193,662	.03
SUTHERLAND	164	$2,356,705	$94,143	.01
ARCHER	42	$916,387	$36,656	.01
NON-PERMIT	5	$9,814	$295	.00
OTHER	424	$3,370,360	$134,817	.02
* TOTAL COUNTY *	2,671	$74,887,053	$2,994,137	.42
OSCEOLA COUNTY				
SIBLEY*	524	$19,190,109	$767,555	.11
ASHTON	90	$1,370,878	$54,725	.01
OCHEYEDAN	127	$1,635,400	$65,420	.01
MELVIN	89	$2,045,547	$81,695	.01
NON-PERMIT	0	$0	$0	.00
OTHER	313	$2,400,288	$95,933	.01
* TOTAL COUNTY *	1,143	$26,642,222	$1,065,328	.15

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1990

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
PAGE COUNTY				
CLARINDA*	838	$36,551,671	$1,461,978	.20
SHENANDOAH	1,141	$37,355,632	$1,494,229	.21
ESSEX	127	$1,631,135	$65,242	.01
BRADDYVILLE	48	$400,338	$16,007	.00
COIN	42	$387,526	$15,504	.00
COLLEGE SPRINGS	41	$327,303	$13,090	.00
NON-PERMIT	8	$22,930	$688	.00
OTHER	380	$3,058,685	$122,342	.02
* TOTAL COUNTY *	2,625	$79,735,220	$3,189,080	.44
PALO ALTO COUNTY				
EMMETSBURG*	642	$20,726,656	$828,846	.12
GRAETTINGER	186	$3,125,856	$125,037	.02
RUTHVEN	135	$2,934,607	$117,378	.02
WEST BEND	190	$5,636,224	$225,445	.03
MALLARD	82	$841,966	$33,681	.00
NON-PERMIT	6	$14,695	$441	.00
OTHER	300	$2,873,151	$114,924	.02
* TOTAL COUNTY *	1,541	$36,153,155	$1,445,752	.20
PLYMOUTH COUNTY				
LE MARS*	1,385	$67,086,031	$2,683,255	.37
AKRON	254	$6,515,228	$260,611	.04
KINGSLEY	294	$5,898,747	$235,951	.03
REMSEN	351	$8,972,490	$358,871	.05
MERRILL	143	$2,048,655	$81,943	.01
BRUNSVILLE	44	$347,738	$13,907	.00
HINTON	98	$1,975,087	$78,989	.01
OYENS	47	$184,239	$7,371	.00
NON-PERMIT	14	$70,701	$2,120	.00
OTHER	515	$5,065,380	$202,580	.03
* TOTAL COUNTY *	3,145	$98,164,296	$3,925,598	.55

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1990

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
POCAHONTAS COUNTY				
FONDA	141	$1,984,067	$79,353	.01
LAURENS	390	$8,340,036	$333,600	.05
POCAHONTAS*	514	$12,664,435	$506,179	.07
GILMORE CITY	51	$1,317,741	$52,708	.01
ROLFE	163	$3,953,770	$158,018	.02
HAVELOCK	43	$614,566	$24,581	.00
PALMER	78	$1,219,432	$48,778	.01
NON-PERMIT	5	$15,850	$476	.00
OTHER	386	$1,270,423	$50,809	.01
* TOTAL COUNTY *	1,771	$31,380,320	$1,254,502	.17
POLK COUNTY				
DES MOINES*	26,160	$3,049,652,529	$122,009,741	17.00
WEST DES MOINES	4,122	$399,068,962	$15,955,011	2.22
URBANDALE	1,077	$83,053,973	$3,321,539	.46
ALTOONA	735	$55,398,465	$2,215,867	.31
ANKENY	1,814	$101,360,816	$4,054,265	.56
CLIVE	235	$20,887,034	$835,355	.12
GRIMES	308	$10,142,394	$405,700	.06
MITCHELLVILLE	143	$2,027,439	$81,095	.01
POLK CITY	217	$3,153,099	$126,126	.02
BONDURANT	177	$2,848,318	$113,934	.02
ELKHART	59	$2,110,482	$84,420	.01
PLEASANT HILL	77	$5,096,489	$203,860	.03
RUNNELLS	163	$3,095,980	$123,694	.02
JOHNSTON	557	$26,062,952	$1,042,218	.15
ALLEMAN	49	$1,077,515	$43,099	.01
NON-PERMIT	444	$13,047,624	$392,014	.05
OTHER	463	$11,956,657	$445,717	.06
* TOTAL COUNTY *	36,800	$3,790,040,728	$151,453,655	21.10

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1990

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
POTTAWATTAMIE COUNTY				
COUNCIL BLUFFS*	4,958	$364,370,272	$14,574,440	2.03
AVOCA	324	$13,217,176	$528,682	.07
CARTER LAKE	219	$4,740,522	$189,620	.03
OAKLAND	234	$6,160,878	$246,433	.03
CARSON	112	$1,057,027	$42,277	.01
NEOLA	134	$2,377,752	$95,107	.01
WALNUT	196	$3,041,237	$121,610	.02
CRESCENT	93	$3,807,376	$152,291	.02
HANCOCK	56	$688,178	$27,525	.00
MACEDONIA	53	$1,005,040	$40,201	.01
MINDEN	98	$2,130,766	$85,232	.01
TREYNOR	118	$2,539,414	$101,573	.01
UNDERWOOD	107	$1,774,144	$70,964	.01
NON-PERMIT	119	$936,180	$28,168	.00
OTHER	1,069	$41,168,516	$1,646,735	.23
* TOTAL COUNTY *	7,890	$449,014,478	$17,950,858	2.50
POWESHIEK COUNTY				
GRINNELL	1,128	$90,631,209	$3,624,861	.51
BROOKLYN	335	$20,140,248	$805,590	.11
MONTEZUMA*	425	$9,741,081	$389,500	.05
VICTOR	43	$2,523,602	$100,946	.01
DEEP RIVER	68	$751,318	$30,030	.00
MALCOM	69	$1,354,391	$54,177	.01
NON-PERMIT	4	$66,027	$1,981	.00
OTHER	570	$6,776,853	$271,052	.04
* TOTAL COUNTY *	2,642	$131,984,729	$5,278,137	.74
RINGGOLD COUNTY				
MOUNT AYR*	416	$14,197,688	$567,919	.08
DIAGONAL	62	$533,879	$21,352	.00
ELLSTON	45	$360,723	$14,429	.00
KELLERTON	63	$473,317	$18,930	.00
NON-PERMIT	2	$1,118	$34	.00
OTHER	276	$1,916,527	$76,653	.01
* TOTAL COUNTY *	864	$17,483,252	$699,317	.10

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1990

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
SAC COUNTY				
SAC CITY*	525	$16,494,281	$659,767	.09
LAKE VIEW	305	$6,898,231	$275,917	.04
ODEBOLT	200	$3,724,724	$148,993	.02
EARLY	87	$1,078,512	$43,068	.01
SCHALLER	186	$3,409,358	$136,376	.02
WALL LAKE	179	$4,547,052	$181,881	.03
AUBURN	70	$939,188	$37,569	.01
LYTTON	80	$784,981	$31,405	.00
NON-PERMIT	3	$10,285	$309	.00
OTHER	450	$5,666,149	$226,649	.03
* TOTAL COUNTY *	2,085	$43,552,761	$1,741,934	.24
SCOTT COUNTY				
DAVENPORT*	10,053	$964,066,549	$38,574,303	5.37
BETTENDORF	2,649	$203,938,427	$8,157,553	1.14
BUFFALO	107	$5,255,872	$210,229	.03
LE CLAIRE	372	$4,046,212	$161,846	.02
BLUE GRASS	237	$3,775,643	$151,024	.02
ELDRIDGE	506	$23,353,418	$934,131	.13
PRINCETON	140	$2,753,896	$110,158	.02
WALCOTT	277	$14,491,514	$579,654	.08
DIXON	70	$582,972	$23,318	.00
DONAHUE	75	$383,279	$15,332	.00
LONG GROVE	93	$580,511	$23,248	.00
MCCAUSLAND	78	$791,836	$31,677	.00
RIVERDALE	52	$1,602,051	$64,084	.01
NON-PERMIT	295	$5,913,971	$181,348	.03
OTHER	810	$56,302,857	$2,252,118	.31
* TOTAL COUNTY *	15,864	$1,287,839,008	$51,470,023	7.17

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1990

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
SHELBY COUNTY				
HARLAN*	994	$44,311,802	$1,772,424	.25
ELK HORN	147	$2,158,865	$86,360	.01
SHELBY	103	$1,132,337	$45,300	.01
DEFIANCE	101	$984,119	$39,287	.01
EARLING	118	$975,922	$39,031	.01
IRWIN	126	$1,634,090	$65,358	.01
PANAMA	78	$995,079	$39,803	.01
PORTSMOUTH	53	$864,492	$34,582	.00
WESTPHALIA	53	$496,551	$19,723	.00
NON-PERMIT	6	$23,673	$712	.00
OTHER	370	$2,627,020	$105,073	.01
* TOTAL COUNTY *	2,149	$56,203,950	$2,247,653	.31
SIOUX COUNTY				
HAWARDEN	535	$14,114,413	$564,052	.08
ALTON	175	$5,441,247	$217,582	.03
HULL	275	$5,469,260	$218,763	.03
ORANGE CITY*	629	$27,382,079	$1,095,281	.15
ROCK VALLEY	553	$19,080,986	$763,081	.11
SIOUX CENTER	889	$39,609,599	$1,584,243	.22
BOYDEN	129	$1,902,183	$76,007	.01
HOSPERS	178	$3,359,565	$134,373	.02
IRETON	158	$4,061,964	$162,473	.02
GRANVILLE	78	$782,190	$31,256	.00
MAURICE	52	$430,369	$17,213	.00
NON-PERMIT	14	$236,175	$7,085	.00
OTHER	820	$9,465,811	$378,619	.05
* TOTAL COUNTY *	4,485	$131,335,841	$5,250,028	.73

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1990

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
STORY COUNTY				
AMES	4,119	$334,198,960	$13,379,881	1.86
NEVADA*	831	$30,852,889	$1,234,118	.17
STORY CITY	455	$16,456,183	$658,243	.09
CAMBRIDGE	68	$753,868	$30,155	.00
COLO	137	$1,893,882	$75,757	.01
MAXWELL	129	$1,546,109	$61,842	.01
ROLAND	167	$1,704,021	$68,160	.01
SLATER	185	$5,623,207	$224,931	.03
ZEARING	107	$2,074,194	$82,971	.01
COLLINS	53	$686,858	$27,476	.00
GILBERT	98	$990,762	$39,629	.01
HUXLEY	238	$5,785,341	$231,414	.03
MCCALLSBURG	56	$660,449	$26,417	.00
NON-PERMIT	61	$1,654,561	$50,587	.01
OTHER	833	$11,073,170	$442,922	.06
* TOTAL COUNTY *	7,537	$415,954,454	$16,634,503	2.32
TAMA COUNTY				
TAMA	443	$15,437,774	$617,504	.09
DYSART	225	$4,711,129	$188,382	.03
TOLEDO*	424	$23,847,261	$953,696	.13
TRAER	285	$7,486,161	$299,447	.04
GARWIN	93	$674,920	$26,992	.00
GLADBROOK	203	$5,077,373	$203,094	.03
CHELSEA	107	$1,451,594	$58,062	.01
CLUTIER	63	$440,131	$17,607	.00
LINCOLN	42	$893,063	$35,658	.00
NON-PERMIT	7	$29,621	$891	.00
OTHER	578	$3,940,264	$157,591	.02
* TOTAL COUNTY *	2,470	$63,989,291	$2,558,924	.36

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1990

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
TAYLOR COUNTY				
BEDFORD*	394	$6,823,364	$272,859	.04
LENOX	284	$6,138,058	$244,751	.03
CLEARFIELD	110	$932,569	$37,303	.01
NEW MARKET	55	$254,012	$10,158	.00
BLOCKTON	59	$448,088	$17,901	.00
NON-PERMIT	2	$3,050	$92	.00
OTHER	247	$764,995	$30,598	.00
* TOTAL COUNTY *	1,151	$15,364,136	$613,662	.09
UNION COUNTY				
CRESTON*	1,195	$60,746,343	$2,429,791	.34
AFTON	145	$2,536,715	$101,467	.01
LORIMOR	54	$487,222	$19,488	.00
NON-PERMIT	8	$53,062	$1,600	.00
OTHER	298	$2,050,908	$82,029	.01
* TOTAL COUNTY *	1,700	$65,874,250	$2,634,375	.37
VAN BUREN COUNTY				
KEOSAUQUA*	260	$4,519,843	$180,795	.03
BONAPARTE	103	$1,176,901	$47,076	.01
FARMINGTON	199	$2,812,233	$112,484	.02
MILTON	85	$776,607	$31,063	.00
BIRMINGHAM	77	$670,293	$26,810	.00
CANTRIL	72	$602,952	$24,115	.00
STOCKPORT	85	$1,478,826	$59,156	.01
NON-PERMIT	7	$22,670	$681	.00
OTHER	466	$4,365,278	$174,609	.02
* TOTAL COUNTY *	1,354	$16,425,603	$656,789	.09

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1990

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
WAPELLO COUNTY				
OTTUMWA*	3,245	$203,293,907	$8,130,624	1.13
ELDON	192	$2,381,809	$95,003	.01
EDDYVILLE	144	$1,919,636	$76,758	.01
AGENCY	133	$1,705,647	$68,223	.01
BLAKESBURG	47	$480,023	$19,188	.00
NON-PERMIT	50	$336,825	$10,121	.00
OTHER	644	$5,460,345	$218,351	.03
* TOTAL COUNTY *	4,455	$215,578,192	$8,618,268	1.20
WARREN COUNTY				
INDIANOLA*	1,475	$59,131,173	$2,364,736	.33
CARLISLE	379	$8,549,910	$341,990	.05
NORWALK	430	$8,382,933	$335,310	.05
MILO	97	$784,885	$31,329	.00
CUMMING	63	$619,842	$24,768	.00
HARTFORD	69	$516,093	$20,593	.00
LACONA	82	$1,051,034	$42,046	.01
MARTENSDALE	77	$1,631,760	$65,274	.01
NEW VIRGINIA	94	$702,737	$28,110	.00
ST MARYS	40	$524,967	$20,962	.00
NON-PERMIT	18	$44,456	$1,346	.00
OTHER	685	$8,220,120	$328,739	.05
* TOTAL COUNTY *	3,509	$90,159,910	$3,605,203	.50
WASHINGTON COUNTY				
WASHINGTON*	1,252	$54,780,342	$2,190,997	.31
KALONA	555	$14,049,924	$561,989	.08
BRIGHTON	151	$1,679,659	$67,185	.01
RIVERSIDE	136	$1,958,751	$78,350	.01
WELLMAN	257	$7,625,593	$305,022	.04
AINSWORTH	83	$1,100,395	$44,020	.01
CRAWFORDSVILLE	62	$595,170	$23,807	.00
WEST CHESTER	47	$288,796	$11,551	.00
NON-PERMIT	7	$21,664	$651	.00
OTHER	723	$8,547,634	$341,856	.05
* TOTAL COUNTY *	3,273	$90,647,928	$3,625,428	.51

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1990

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
WAYNE COUNTY				
CORYDON*	435	$9,794,108	$391,725	.05
SEYMOUR	142	$1,438,213	$57,396	.01
ALLERTON	133	$1,116,024	$44,644	.01
HUMESTON	170	$2,689,807	$107,595	.01
LINEVILLE	59	$518,846	$20,756	.00
NON-PERMIT	2	$3,964	$119	.00
OTHER	315	$2,703,912	$108,139	.02
* TOTAL COUNTY *	1,256	$18,264,874	$730,374	.10
WEBSTER COUNTY				
FT DODGE*	3,668	$288,012,203	$11,519,968	1.61
GOWRIE	262	$8,705,622	$347,349	.05
DAYTON	189	$2,611,077	$104,436	.01
LEHIGH	109	$1,755,451	$70,219	.01
OTHO	44	$324,133	$12,966	.00
BADGER	74	$901,452	$36,058	.01
CALLENDER	83	$837,638	$33,504	.00
DUNCOMBE	51	$591,331	$23,653	.00
HARCOURT	79	$1,512,584	$60,507	.01
MOORLAND	49	$305,166	$12,209	.00
VINCENT	49	$927,193	$37,088	.01
NON-PERMIT	43	$376,713	$11,303	.00
OTHER	938	$21,723,981	$868,951	.12
* TOTAL COUNTY *	5,638	$328,584,544	$13,138,211	1.83
WINNEBAGO COUNTY				
FOREST CITY*	595	$16,554,939	$661,790	.09
BUFFALO CENTER	252	$6,737,260	$268,956	.04
LAKE MILLS	432	$12,192,231	$487,622	.07
THOMPSON	115	$4,714,290	$188,565	.03
LELAND	59	$627,417	$25,094	.00
RAKE	71	$830,897	$33,233	.00
NON-PERMIT	9	$100,218	$3,006	.00
OTHER	319	$10,618,356	$424,732	.06
* TOTAL COUNTY *	1,852	$52,375,608	$2,092,998	.29

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1990

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
WINNESHIEK COUNTY				
DECORAH*	1,324	$78,673,258	$3,146,027	.44
CALMAR	201	$5,229,234	$209,169	.03
OSSIAN	210	$4,297,824	$171,904	.02
FT. ATKINSON	122	$1,824,659	$72,985	.01
RIDGEWAY	81	$719,397	$28,773	.00
SPILLVILLE	103	$1,449,761	$57,967	.01
NON-PERMIT	25	$79,764	$2,396	.00
OTHER	772	$8,755,917	$350,221	.05
* TOTAL COUNTY *	2,838	$101,029,814	$4,039,442	.56
WOODBURY COUNTY				
SIOUX CITY*	8,395	$697,017,489	$27,897,725	3.89
MOVILLE	217	$8,131,810	$325,276	.05
ANTHON	183	$2,707,890	$108,314	.02
CORRECTIONVILLE	207	$3,121,616	$124,865	.02
DANBURY	119	$2,441,121	$97,647	.01
SERGEANT BLUFF	252	$7,987,987	$319,516	.04
SLOAN	140	$2,001,839	$80,070	.01
CUSHING	79	$388,487	$15,540	.00
HORNICK	52	$977,840	$39,114	.01
LAWTON	100	$1,694,799	$67,789	.01
PIERSON	92	$801,742	$32,065	.00
SALIX	63	$1,469,906	$58,796	.01
SMITHLAND	70	$450,857	$18,038	.00
NON-PERMIT	111	$2,433,256	$74,504	.01
OTHER	535	$5,293,073	$211,704	.03
* TOTAL COUNTY *	10,615	$736,919,712	$29,470,963	4.11
WORTH COUNTY				
MANLY	191	$2,244,303	$89,774	.01
NORTHWOOD*	386	$11,112,042	$444,452	.06
FERTILE	81	$966,325	$38,648	.01
GRAFTON	79	$901,169	$36,046	.01
HANLONTOWN	43	$478,185	$19,129	.00
KENSETT	55	$272,689	$10,908	.00
NON-PERMIT	10	$30,334	$910	.00
OTHER	358	$2,334,057	$93,364	.01
* TOTAL COUNTY *	1,203	$18,339,104	$733,231	.10

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
WRIGHT COUNTY				
CLARION*	620	$18,351,086	$734,002	.10
EAGLE GROVE	506	$18,439,835	$737,599	.10
BELMOND	554	$19,313,330	$772,516	.11
DOWS	160	$2,122,380	$84,901	.01
GOLDFIELD	153	$2,791,572	$111,668	.02
ROWAN	52	$667,966	$26,715	.00
WOOLSTOCK	50	$804,283	$32,171	.00
NON-PERMIT	5	$3,190	$96	.00
OTHER	364	$1,763,643	$70,543	.01
* TOTAL COUNTY *	2,464	$64,257,285	$2,570,211	.36
* LATE FILERS *	17,053	$188,730,240	$7,547,693	1.05
** GRAND TOTAL **	371,229	$17,953,167,717	$717,706,299	100.00 *

* PERCENTAGES MAY NOT EQUAL 100 -DUE TO ROUNDING

* FOR TOWNS THIS INDICATES THE COUNTY SEAT

NON-RESIDENT

CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	0	$0
BLDG. MTL.	0	$0
GEN. MDSE.	0	$0
FOOD	0	$0
MOTOR VEH.	0	$0
APPAREL	0	$0
HOME FURN.	0	$0
EAT DRINK	0	$0
SPECIALTY	0	$0
SERVICES	0	$0
WHOLESALE	0	$0
MISC.	288	$660,182
* TOTAL *	288	$660,182

ADAIR COUNTY TOTAL

CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	35	$120,128
BLDG. MTL.	63	$129,070
GEN. MDSE.	34	$113,325
FOOD	23	$65,122
MOTOR VEH.	101	$123,274
APPAREL	25	$21,919
HOME FURN.		
EAT DRINK	96	$160,575
SPECIALTY	231	$47,958
SERVICES	456	$160,406
WHOLESALE	143	$176,818
MISC.	196	$295,302
* TOTAL *	1,403	$1,413,897

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1990

ADAMS	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES		
BLDG. MTL.		
GEN. MDSE.	28	$77,069
FOOD		
MOTOR VEH.	59	$66,797
APPAREL		
HOME FURN.		
EAT DRINK	77	$56,560
SPECIALTY	127	$62,732
SERVICES	231	$65,505
WHOLESALE	73	$41,209
MISC.	170	$311,633
* TOTAL *	765	$681,505

ALLAMAKEE	WAUKON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			54	$443,119	54	$443,119
BLDG. MTL.	22	$77,876	60	$83,506	82	$161,382
GEN. MDSE.			25	$36,743	25	$36,743
FOOD			35	$74,516	35	$74,516
MOTOR VEH.	66	$145,597	75	$66,208	141	$211,805
APPAREL	34	$55,217			34	$55,217
HOME FURN.	21	$30,582			21	$30,582
EAT DRINK	55	$88,599	131	$133,950	186	$222,549
SPECIALTY	116	$94,245	223	$55,775	339	$150,020
SERVICES	249	$103,561	482	$119,876	731	$223,437
WHOLESALE	55	$99,146	118	$120,669	173	$219,815
MISC.	137	$475,568	226	$80,121	363	$555,689
* TOTAL *	755	$1,170,391	1,429	$1,214,483	2,184	$2,384,874

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1990

APPANOOSE	CENTERVILLE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	25	$238,890	25	$144,403	50	$383,293
BLDG. MTL.	25	$110,657	26	$20,395	51	$131,052
GEN. MDSE.	34	$346,865			34	$346,865
FOOD	42	$264,710	22	$16,241	64	$280,951
MOTOR VEH.	57	$125,691	71	$21,211	128	$146,902
APPAREL	41	$70,589			41	$70,589
HOME FURN.	52	$80,542			52	$80,542
EAT DRINK	85	$155,285	74	$36,726	159	$192,011
SPECIALTY	213	$135,023	165	$28,217	378	$163,240
SERVICES	332	$156,739	308	$44,306	640	$201,045
WHOLESALE	68	$140,595	68	$38,023	136	$178,618
MISC.	95	$96,960	123	$52,101	218	$149,061
* TOTAL *	1,069	$1,922,546	882	$401,623	1,951	$2,324,169

AUDUBON	AUDUBON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			39	$16,108	39	$16,108
BLDG. MTL.	25	$59,018			25	$59,018
GEN. MDSE.						
FOOD						
MOTOR VEH.	25	$49,487	25	$24,517	50	$74,004
APPAREL						
HOME FURN.	25	$73,938			25	$73,938
EAT DRINK	44	$48,000	61	$30,282	105	$78,282
SPECIALTY	74	$43,788	102	$10,385	176	$54,173
SERVICES	190	$98,778	177	$50,969	367	$149,747
WHOLESALE	67	$63,003	78	$31,557	145	$94,560
MISC.	148	$334,767	127	$63,940	275	$398,707
* TOTAL *	598	$770,779	609	$227,758	1,207	$998,537

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1990

BENTON	BELLE PLAINE		VINTON*		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES					82	$150,060
BLDG. MTL.					67	$73,973
GEN. MDSE.						
FOOD					38	$62,702
MOTOR VEH.	36	$80,779	63	$70,773	96	$139,553
APPAREL			20	$54,687		
HOME FURN.			26	$82,960	30	$31,062
EAT DRINK	38	$51,286	72	$131,542	102	$60,750
SPECIALTY	67	$17,612	150	$84,360	285	$57,930
SERVICES	159	$60,797	293	$110,898	559	$139,706
WHOLESALE	36	$21,781	54	$66,071	216	$128,172
MISC.	103	$347,206	198	$772,950	265	$162,337
* TOTAL *	439	$579,461	876	$1,374,241	1,740	$1,006,245

BENTON	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	82	$150,060
BLDG. MTL.	67	$73,973
GEN. MDSE.		
FOOD	38	$62,702
MOTOR VEH.	195	$291,105
APPAREL	20	$54,687
HOME FURN.	56	$114,022
EAT DRINK	212	$243,578
SPECIALTY	502	$159,902
SERVICES	1,011	$311,401
WHOLESALE	306	$216,024
MISC.	566	$1,282,493
* TOTAL *	3,055	$2,959,947

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1990

BLACK HAWK CLASS	WATERLOO* NO. OF BUS.	 COMPUTED TAX	CEDAR FALLS NO. OF BUS.	 COMPUTED TAX	EVANSDALE NO. OF BUS.	 COMPUTED TAX
UTILITIES	76	$3,152,080	35	$956,015		
BLDG. MTL.	174	$1,401,017	53	$420,776		
GEN. MDSE.	119	$3,727,872	59	$1,905,545		
FOOD	173	$1,311,809	98	$463,000		
MOTOR VEH.	411	$1,210,719	172	$505,118		
APPAREL	225	$934,153	165	$453,038		
HOME FURN.	272	$823,361	145	$435,604		
EAT DRINK	634	$1,922,445	370	$1,284,727	42	$98,573
SPECIALTY	1,616	$1,566,881	886	$804,213	83	$8,326
SERVICES	2,423	$3,345,706	1,125	$1,272,553	138	$61,012
WHOLESALE	595	$2,566,593	243	$587,904	21	$4,243
MISC.	928	$1,758,449	349	$655,148	104	$145,038
* TOTAL *	7,646	$23,721,085	3,700	$9,743,641	388	$317,192

BLACK HAWK CLASS	OTHER NO. OF BUS.	 COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	 COMPUTED TAX
UTILITIES	51	$146,738	162	$4,254,833
BLDG. MTL.	51	$171,042	278	$1,992,835
GEN. MDSE.			178	$5,633,417
FOOD	23	$57,875	294	$1,832,684
MOTOR VEH.	87	$116,069	670	$1,831,906
APPAREL			390	$1,387,191
HOME FURN.	39	$41,804	456	$1,300,769
EAT DRINK	104	$101,486	1,150	$3,407,231
SPECIALTY	294	$39,638	2,879	$2,419,058
SERVICES	423	$165,095	4,109	$4,844,366
WHOLESALE	132	$158,467	991	$3,317,207
MISC.	336	$174,915	1,717	$2,733,550
* TOTAL *	1,540	$1,173,129	13,274	$34,955,047

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1990

BOONE	BOONE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	24	$555,791	58	$254,033	82	$809,824
BLDG. MTL.	48	$193,373	41	$42,461	89	$235,834
GEN. MDSE.	35	$435,990			35	$435,990
FOOD	36	$283,811	24	$75,267	60	$359,078
MOTOR VEH.	100	$267,142	79	$91,744	179	$358,886
APPAREL	46	$56,930			46	$56,930
HOME FURN.	53	$306,294	34	$19,777	87	$326,071
EAT DRINK	121	$335,292	69	$45,570	190	$380,862
SPECIALTY	309	$198,313	263	$29,881	572	$228,194
SERVICES	595	$308,244	384	$93,777	979	$402,021
WHOLESALE	112	$178,632	115	$66,448	227	$245,080
MISC.	169	$162,719	266	$414,916	435	$577,635
* TOTAL *	1,648	$3,282,531	1,333	$1,133,874	2,981	$4,416,405

BREMER	WAVERLY*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			66	$196,756	66	$196,756
BLDG. MTL.			57	$140,405	57	$140,405
GEN. MDSE.	33	$512,429	44	$96,493	77	$608,922
FOOD			41	$98,261	41	$98,261
MOTOR VEH.	80	$169,277	96	$129,525	176	$298,802
APPAREL	49	$92,122			49	$92,122
HOME FURN.	40	$81,077	56	$21,528	96	$102,605
EAT DRINK	88	$268,235	102	$91,963	190	$360,198
SPECIALTY	200	$193,512	326	$64,159	526	$257,671
SERVICES	384	$471,984	622	$229,552	1,006	$701,536
WHOLESALE	94	$66,086	191	$238,227	285	$304,313
MISC.	173	$632,266	292	$149,682	465	$781,948
* TOTAL *	1,141	$2,486,988	1,893	$1,456,551	3,034	$3,943,539

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1990

BUCHANAN	INDEPENDENCE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	20	$412,401	61	$156,139	81	$568,540
BLDG. MTL.	37	$114,649	55	$145,307	92	$259,956
GEN. MDSE.	29	$522,325	24	$45,772	53	$568,097
FOOD	24	$195,696	26	$28,627	50	$224,323
MOTOR VEH.	69	$128,218	112	$175,086	181	$303,304
APPAREL						
HOME FURN.	31	$47,317	40	$22,635	71	$69,952
EAT DRINK	86	$170,892	125	$105,760	211	$276,652
SPECIALTY	182	$116,473	352	$65,449	534	$181,922
SERVICES	303	$133,313	644	$147,985	947	$281,298
WHOLESALE	66	$156,024	235	$152,554	301	$308,578
MISC.	138	$89,550	249	$81,014	387	$170,564
* TOTAL *	985	$2,086,858	1,923	$1,126,328	2,908	$3,213,186

BUENA VISTA	STORM LAKE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	33	$470,838	53	$140,063	86	$610,901
BLDG. MTL.			60	$266,162	60	$266,162
GEN. MDSE.	45	$496,582	32	$65,361	77	$561,943
FOOD	28	$262,679			28	$262,679
MOTOR VEH.	105	$275,986	51	$32,025	156	$308,011
APPAREL	70	$179,220			70	$179,220
HOME FURN.	91	$100,252	42	$83,684	133	$183,936
EAT DRINK	115	$370,364	89	$66,032	204	$436,396
SPECIALTY	264	$430,613	266	$74,038	530	$504,651
SERVICES	514	$343,724	461	$126,747	975	$470,471
WHOLESALE	115	$256,724	157	$155,141	272	$411,865
MISC.	212	$335,080	244	$111,942	456	$447,022
* TOTAL *	1,592	$3,522,062	1,455	$1,121,195	3,047	$4,643,257

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1990

BUTLER	COUNTY	TOTAL
	NO. OF	COMPUTED
CLASS	BUS.	TAX
UTILITIES	122	$531,900
BLDG. MTL.	100	$188,430
GEN. MDSE.	57	$152,672
FOOD	63	$54,924
MOTOR VEH.	117	$95,268
APPAREL	29	$15,301
HOME FURN.	78	$66,195
EAT DRINK	154	$137,394
SPECIALTY	322	$62,466
SERVICES	826	$242,468
WHOLESALE	248	$167,393
MISC.	266	$92,388
* TOTAL *	2,382	$1,806,799

CALHOUN	COUNTY	TOTAL
	NO. OF	COMPUTED
CLASS	BUS.	TAX
UTILITIES	75	$497,710
BLDG. MTL.	59	$94,434
GEN. MDSE.	43	$89,528
FOOD	48	$117,406
MOTOR VEH.	83	$81,139
APPAREL		
HOME FURN.	85	$50,168
EAT DRINK	103	$93,471
SPECIALTY	305	$90,424
SERVICES	637	$224,109
WHOLESALE	212	$162,450
MISC.	285	$121,046
* TOTAL *	1,935	$1,621,885

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1990

CARROLL	CARROLL*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	20	$612,922	101	$198,598	121	$811,520
BLDG. MTL.	42	$238,567	69	$202,744	111	$441,311
GEN. MDSE.	40	$694,089	33	$56,484	73	$750,573
FOOD			38	$43,626	38	$43,626
MOTOR VEH.	85	$253,577	107	$109,295	192	$362,872
APPAREL	82	$199,785			82	$199,785
HOME FURN.	73	$191,624	43	$28,801	116	$220,425
EAT DRINK	113	$293,635	149	$135,177	262	$428,812
SPECIALTY	282	$366,564	219	$47,372	501	$413,936
SERVICES	528	$492,299	464	$181,704	992	$674,003
WHOLESALE	169	$400,816	248	$199,021	417	$599,837
MISC.	217	$428,264	252	$197,781	469	$626,045
* TOTAL *	1,651	$4,172,142	1,723	$1,400,603	3,374	$5,572,745

CASS	ATLANTIC*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			73	$89,388	73	$89,388
BLDG. MTL.	26	$116,499	22	$35,284	48	$151,783
GEN. MDSE.	40	$467,442	30	$45,497	70	$512,939
FOOD	32	$233,667	31	$55,415	63	$289,082
MOTOR VEH.	101	$138,781	84	$75,633	185	$214,414
APPAREL	65	$117,960			65	$117,960
HOME FURN.	47	$63,651	38	$8,206	85	$71,857
EAT DRINK	87	$240,059	92	$77,328	179	$317,387
SPECIALTY	257	$207,171	192	$37,300	449	$244,471
SERVICES	410	$246,307	374	$114,767	784	$361,074
WHOLESALE	131	$252,837	160	$67,396	291	$320,233
MISC.	206	$518,273	207	$59,727	413	$578,000
* TOTAL *	1,402	$2,602,647	1,303	$665,941	2,705	$3,268,588

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1990

CEDAR CLASS	TIPTON* NO. OF BUS.	 COMPUTED TAX	OTHER NO. OF BUS.	 COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	 COMPUTED TAX
UTILITIES			54	$74,373	54	$74,373
BLDG. MTL.	20	$47,757	34	$46,408	54	$94,165
GEN. MDSE.			20	$70,335	20	$70,335
FOOD			31	$63,218	31	$63,218
MOTOR VEH.	40	$72,451	128	$97,041	168	$169,492
APPAREL	29	$37,305			29	$37,305
HOME FURN.	20	$49,193	44	$25,432	64	$74,625
EAT DRINK	35	$43,016	145	$186,614	180	$229,630
SPECIALTY	120	$51,822	354	$74,983	474	$126,805
SERVICES	214	$79,731	585	$162,897	799	$242,628
WHOLESALE	47	$76,462	205	$264,430	252	$340,892
MISC.	129	$497,966	342	$152,014	471	$649,980
* TOTAL *	654	$955,703	1,942	$1,217,745	2,596	$2,173,448

CERRO GORDO CLASS	MASON CITY* NO. OF BUS.	 COMPUTED TAX	CLEAR LAKE NO. OF BUS.	 COMPUTED TAX	OTHER NO. OF BUS.	 COMPUTED TAX
UTILITIES	45	$1,483,000	21	$254,899	52	$45,525
BLDG. MTL.	74	$394,489	31	$103,795	24	$88,538
GEN. MDSE.	70	$3,161,222	40	$76,536		
FOOD	56	$703,281				
MOTOR VEH.	225	$512,420	82	$133,591	71	$130,604
APPAREL	163	$501,906	22	$29,998		
HOME FURN.	150	$429,975	61	$39,101		
EAT DRINK	361	$1,058,472	135	$364,400	90	$81,301
SPECIALTY	820	$987,364	223	$140,012	203	$44,070
SERVICES	1,270	$1,300,108	393	$301,604	324	$105,914
WHOLESALE	382	$1,359,545	78	$81,747	127	$43,946
MISC.	500	$493,755	130	$395,355	289	$117,224
* TOTAL *	4,116	$12,385,537	1,216	$1,921,038	1,180	$657,122

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1990

CERRO GORDO CLASS	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	118	$1,783,424
BLDG. MTL.	129	$586,822
GEN. MDSE.	110	$3,237,758
FOOD	56	$703,281
MOTOR VEH.	378	$776,615
APPAREL	185	$531,904
HOME FURN.	211	$469,076
EAT DRINK	586	$1,504,173
SPECIALTY	1,246	$1,171,446
SERVICES	1,987	$1,707,626
WHOLESALE	587	$1,485,238
MISC.	919	$1,006,334
* TOTAL *	6,512	$14,963,697

CHEROKEE	CHEROKEE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			58	$85,889	58	$85,889
BLDG. MTL.	23	$32,933	22	$124,120	45	$157,053
GEN. MDSE.	24	$295,277	20	$36,004	44	$331,281
FOOD	24	$201,313			24	$201,313
MOTOR VEH.	70	$171,939	52	$32,518	122	$204,457
APPAREL	45	$111,267			45	$111,267
HOME FURN.	37	$70,711	28	$9,515	65	$80,226
EAT DRINK	79	$174,713	52	$37,629	131	$212,342
SPECIALTY	179	$176,423	199	$60,239	378	$236,662
SERVICES	425	$204,366	394	$95,258	819	$299,624
WHOLESALE	91	$151,469	138	$49,452	229	$200,921
MISC.	148	$422,262	208	$102,391	356	$524,653
* TOTAL *	1,145	$2,012,673	1,171	$633,015	2,316	$2,645,688

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1990

CHICKASAW	NEW HAMPTON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			51	$116,411	51	$116,411
BLDG. MTL.	20	$56,888	48	$67,215	68	$124,103
GEN. MDSE.	26	$88,751			26	$88,751
FOOD			26	$31,744	26	$31,744
MOTOR VEH.	89	$130,530	85	$47,756	174	$178,286
APPAREL	25	$32,556			25	$32,556
HOME FURN.	38	$71,618	30	$15,839	68	$87,457
EAT DRINK	62	$132,678	84	$77,673	146	$210,351
SPECIALTY	153	$86,857	206	$40,749	359	$127,606
SERVICES	218	$190,321	422	$110,832	640	$301,153
WHOLESALE	95	$131,612	148	$111,170	243	$242,782
MISC.	109	$267,158	230	$116,953	339	$384,111
* TOTAL *	835	$1,188,969	1,330	$736,342	2,165	$1,925,311

CLARKE	OSCEOLA*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			21	$12,723	21	$12,723
BLDG. MTL.	26	$132,791			26	$132,791
GEN. MDSE.						
FOOD						
MOTOR VEH.	68	$84,922	25	$2,721	93	$87,643
APPAREL						
HOME FURN.	32	$14,258			32	$14,258
EAT DRINK	81	$195,063	25	$13,542	106	$208,605
SPECIALTY	139	$95,372	86	$26,335	225	$121,707
SERVICES	280	$117,685	142	$37,711	422	$155,396
WHOLESALE	47	$20,055	32	$5,385	79	$25,440
MISC.	146	$778,547	86	$60,560	232	$839,107
* TOTAL *	819	$1,438,693	417	$158,977	1,236	$1,597,670

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1990

CLAY	SPENCER*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	35	$412,691	80	$48,835	115	$461,526
BLDG. MTL.	49	$153,138	36	$44,850	85	$197,988
GEN. MDSE.	37	$841,355			37	$841,355
FOOD	41	$333,825			41	$333,825
MOTOR VEH.	101	$495,499	41	$28,032	142	$523,531
APPAREL	92	$242,181			92	$242,181
HOME FURN.	108	$285,632			108	$285,632
EAT DRINK	177	$362,358	50	$30,294	227	$392,652
SPECIALTY	382	$380,192	193	$24,786	575	$404,978
SERVICES	603	$540,836	256	$42,440	859	$583,276
WHOLESALE	163	$209,321	131	$90,692	294	$300,013
MISC.	204	$231,797	157	$118,085	361	$349,882
* TOTAL *	1,992	$4,488,825	944	$428,014	2,936	$4,916,839

CLAYTON	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	138	$390,739
BLDG. MTL.	103	$284,541
GEN. MDSE.	74	$113,727
FOOD	56	$145,390
MOTOR VEH.	202	$207,419
APPAREL	48	$52,952
HOME FURN.	67	$60,778
EAT DRINK	271	$249,815
SPECIALTY	532	$174,632
SERVICES	1,004	$277,395
WHOLESALE	357	$321,713
MISC.	338	$156,255
* TOTAL *	3,190	$2,435,356

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1990

CLINTON	CLINTON*		DE WITT		CAMANCHE	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	44	$1,460,007	20	$305,690		
BLDG. MTL.	55	$341,604				
GEN. MDSE.	83	$1,584,359				
FOOD	68	$571,037				
MOTOR VEH.	165	$682,634	48	$79,825		
APPAREL	70	$155,767	23	$24,247		
HOME FURN.	121	$309,279	27	$55,776		
EAT DRINK	354	$950,941	70	$125,757	33	$25,288
SPECIALTY	619	$816,247	99	$87,508	63	$6,614
SERVICES	1,270	$985,842	260	$104,071	152	$105,565
WHOLESALE	202	$357,476	75	$140,942		
MISC.	325	$649,007	117	$298,747	82	$89,461
* TOTAL *	3,376	$8,864,200	739	$1,222,563	330	$226,928

CLINTON	OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	88	$63,757	152	$1,829,454
BLDG. MTL.	53	$68,313	108	$409,917
GEN. MDSE.	29	$36,752	112	$1,621,111
FOOD	20	$9,309	88	$580,346
MOTOR VEH.	77	$60,458	290	$822,917
APPAREL			93	$180,014
HOME FURN.	26	$6,819	174	$371,874
EAT DRINK	125	$81,435	582	$1,183,421
SPECIALTY	263	$56,717	1,044	$967,086
SERVICES	509	$151,965	2,191	$1,347,443
WHOLESALE	155	$111,827	432	$610,245
MISC.	245	$137,849	769	$1,175,064
* TOTAL *	1,590	$785,201	6,035	$11,098,892

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1990

CRAWFORD	DENISON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	20	$365,322	71	$75,230	91	$440,552
BLDG. MTL.	41	$124,774	43	$45,285	84	$170,059
GEN. MDSE.	22	$316,464	20	$24,683	42	$341,147
FOOD	30	$258,385			30	$258,385
MOTOR VEH.	89	$242,295	59	$55,035	148	$297,330
APPAREL	50	$81,877			50	$81,877
HOME FURN.	62	$24,816			62	$24,816
EAT DRINK	132	$249,884	102	$91,804	234	$341,688
SPECIALTY	192	$195,031	169	$31,147	361	$226,178
SERVICES	370	$194,858	549	$141,987	919	$336,845
WHOLESALE	107	$98,952	160	$129,478	267	$228,430
MISC.	115	$118,711	196	$83,069	311	$201,780
* TOTAL *	1,230	$2,271,369	1,369	$677,718	2,599	$2,949,087

DALLAS	PERRY		ADEL*		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES					108	$171,512
BLDG. MTL.					52	$52,811
GEN. MDSE.	30	$276,808			48	$170,280
FOOD					34	$19,320
MOTOR VEH.	63	$80,430	46	$79,332	112	$103,019
APPAREL	29	$65,066				
HOME FURN.	21	$34,384	22	$53,279	37	$47,851
EAT DRINK	64	$139,654	45	$48,661	129	$124,460
SPECIALTY	199	$112,131	46	$8,556	438	$194,299
SERVICES	375	$161,478	161	$94,915	696	$433,214
WHOLESALE	72	$149,965	48	$66,495	206	$132,326
MISC.	159	$663,107	84	$256,508	340	$415,349
* TOTAL *	1,012	$1,683,023	452	$607,746	2,200	$1,864,441

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1990

DALLAS	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	108	$171,512
BLDG. MTL.	52	$52,811
GEN. MDSE.	78	$447,088
FOOD	34	$19,320
MOTOR VEH.	221	$262,781
APPAREL	29	$65,066
HOME FURN.	80	$135,514
EAT DRINK	238	$312,775
SPECIALTY	683	$314,986
SERVICES	1,232	$689,607
WHOLESALE	326	$348,786
MISC.	583	$1,334,964
* TOTAL *	3,664	$4,155,210

DAVIS	BLOOMFIELD*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES						
BLDG. MTL.			20	$17,825	20	$17,825
GEN. MDSE.	21	$51,955	24	$7,420	45	$59,375
FOOD						
MOTOR VEH.	49	$62,327	47	$33,854	96	$96,181
APPAREL						
HOME FURN.						
EAT DRINK	40	$68,193			40	$68,193
SPECIALTY	82	$53,683	180	$30,534	262	$84,217
SERVICES	197	$103,427	164	$37,497	361	$140,924
WHOLESALE	31	$94,268	94	$21,144	125	$115,412
MISC.	137	$431,627	154	$56,987	291	$488,614
* TOTAL *	557	$865,480	683	$205,261	1,240	$1,070,741

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1990

DECATUR	LAMONI		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			40	$115,166	40	$115,166
BLDG. MTL.			33	$41,337	33	$41,337
GEN. MDSE.			24	$66,663	24	$66,663
FOOD						
MOTOR VEH.			72	$35,387	72	$35,387
APPAREL			20	$8,274	20	$8,274
HOME FURN.						
EAT DRINK	33	$44,446	68	$51,627	101	$96,073
SPECIALTY	55	$20,604	191	$40,362	246	$60,966
SERVICES	113	$39,221	232	$56,442	345	$95,663
WHOLESALE	24	$23,137	82	$31,205	106	$54,342
MISC.	122	$184,772	106	$81,189	228	$265,961
* TOTAL *	347	$312,180	868	$527,652	1,215	$839,832

DELAWARE	MANCHESTER*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			44	$46,361	44	$46,361
BLDG. MTL.			43	$128,054	43	$128,054
GEN. MDSE.			39	$44,724	39	$44,724
FOOD	21	$152,762	24	$29,373	45	$182,135
MOTOR VEH.	56	$151,540	63	$27,234	119	$178,774
APPAREL	44	$72,790			44	$72,790
HOME FURN.			35	$33,062	35	$33,062
EAT DRINK	68	$135,617	113	$76,091	181	$211,708
SPECIALTY	145	$124,265	189	$38,288	334	$162,553
SERVICES	283	$111,809	488	$147,586	771	$259,395
WHOLESALE	84	$152,400	191	$211,007	275	$363,407
MISC.	163	$799,551	220	$105,629	383	$905,180
* TOTAL *	864	$1,700,734	1,449	$887,409	2,313	$2,588,143

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 199[illegible]

DES MOINES	BURLINGTON*		WEST BURLINGTON		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	36	$1,327,551			21	$47,866
BLDG. MTL.	56	$227,520			29	$86,631
GEN. MDSE.	66	$2,074,240				
FOOD	94	$635,740			29	$48,331
MOTOR VEH.	164	$366,210	24	$81,910	102	$219,294
APPAREL	71	$201,197	78	$262,900		
HOME FURN.	164	$371,599	30	$107,079		
EAT DRINK	326	$1,070,946	52	$85,699	50	$43,550
SPECIALTY	647	$706,195	102	$265,853	273	$74,268
SERVICES	986	$750,918	190	$171,940	382	$84,428
WHOLESALE	233	$884,392	50	$271,418	119	$217,607
MISC.	375	$388,323	90	$582,857	282	$184,707
* TOTAL *	3,218	$9,004,831	616	$1,829,656	1,287	$1,006,682

DES MOINES	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	57	$1,375,417
BLDG. MTL.	85	$314,151
GEN. MDSE.	66	$2,074,240
FOOD	123	$684,071
MOTOR VEH.	290	$667,414
APPAREL	149	$464,097
HOME FURN.	194	$478,678
EAT DRINK	428	$1,200,195
SPECIALTY	1,022	$1,046,316
SERVICES	1,558	$1,007,286
WHOLESALE	402	$1,373,417
MISC.	747	$1,155,887
* TOTAL *	5,121	$11,841,169

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1990

DICKINSON	SPIRIT LAKE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	36	$454,168	105	$207,370	141	$661,538
BLDG. MTL.	25	$219,008	42	$64,533	67	$283,541
GEN. MDSE.	24	$308,715	27	$112,286	51	$421,001
FOOD			31	$60,037	31	$60,037
MOTOR VEH.	52	$187,138	81	$377,471	133	$564,609
APPAREL	32	$81,169	64	$37,116	96	$118,285
HOME FURN.	55	$61,908	66	$46,260	121	$108,168
EAT DRINK	91	$162,429	233	$392,473	324	$554,902
SPECIALTY	244	$257,830	472	$250,288	716	$508,118
SERVICES	281	$171,855	629	$693,830	910	$865,685
WHOLESALE	30	$15,924	128	$83,947	158	$99,871
MISC.	145	$303,137	316	$191,615	461	$494,752
* TOTAL *	1,015	$2,223,281	2,194	$2,517,226	3,209	$4,740,507

DUBUQUE	DUBUQUE*		DYERSVILLE		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	96	$2,399,655			101	$154,720
BLDG. MTL.	169	$1,489,287			74	$158,542
GEN. MDSE.	114	$3,850,899	33	$125,682	49	$88,075
FOOD	175	$1,174,924			36	$39,749
MOTOR VEH.	297	$911,548	34	$71,452	99	$238,490
APPAREL	260	$851,665	23	$27,717		
HOME FURN.	272	$702,229	36	$56,178	36	$43,559
EAT DRINK	744	$2,007,709	51	$121,589	220	$259,809
SPECIALTY	1,429	$1,410,917	104	$97,501	263	$112,347
SERVICES	2,250	$2,849,449	227	$189,243	687	$261-827
WHOLESALE	505	$1,575,766	66	$100,438	279	$249,593
MISC.	684	$1,028,384	109	$450,022	355	$132,955
* TOTAL *	6,995	$20,252,432	683	$1,239,822	2,199	$1,739,666

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1990

DUBUQUE	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	197	$2,554,375
BLDG. MTL.	243	$1,647,829
GEN. MDSE.	196	$4,064,656
FOOD	211	$1,214,673
MOTOR VEH.	430	$1,221,490
APPAREL	283	$879,382
HOME FURN.	344	$801,966
EAT DRINK	1,015	$2,389,107
SPECIALTY	1,796	$1,620,765
SERVICES	3,164	$3,300,519
WHOLESALE	850	$1,925,797
MISC.	1,148	$1,611,361
* TOTAL *	9,877	$23,231,920

EMMET	ESTHERVILLE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	24	$745,949	40	$101,713	64	$847,662
BLDG. MTL.	25	$99,335	26	$43,214	51	$142,549
GEN. MDSE.	45	$276,177			45	$276,177
FOOD	31	$164,449			31	$164,449
MOTOR VEH.	58	$110,103	44	$13,854	102	$123,957
APPAREL	23	$64,139			23	$64,139
HOME FURN.	27	$59,853	21	$9,853	48	$69,706
EAT DRINK	73	$151,762	64	$40,458	137	$192,220
SPECIALTY	200	$113,172	146	$32,753	346	$145,925
SERVICES	379	$190,613	212	$60,699	591	$251,312
WHOLESALE	83	$117,452	97	$45,867	180	$163,319
MISC.	131	$65,269	149	$66,441	280	$131,710
* TOTAL *	1,099	$2,158,273	799	$414,852	1,898	$2,573,125

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1990

FAYETTE	OELWEIN		WEST UNION*		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	20	$407,865	20	$196,612	78	$50,514
BLDG. MTL.					58	$106,618
GEN. MDSE.	35	$240,641			52	$283,343
FOOD	23	$144,423			34	$41,781
MOTOR VEH.	62	$113,141	50	$82,294	91	$97,207
APPAREL	54	$58,941				
HOME FURN.	44	$47,910	21	$89,033	27	$2,876
EAT DRINK	104	$178,842	49	$85,891	129	$80,220
SPECIALTY	230	$141,640	74	$53,881	231	$36,148
SERVICES	331	$304,776	130	$56,426	539	$152,273
WHOLESALE	76	$158,213	42	$80,147	211	$228,397
MISC.	112	$101,338	111	$242,843	248	$104,302
* TOTAL *	1,091	$1,897,730	497	$887,127	1,698	$1,183,679

FAYETTE	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	118	$654,991
BLDG. MTL.	58	$106,618
GEN. MDSE.	87	$523,984
FOOD	57	$186,204
MOTOR VEH.	203	$292,642
APPAREL	54	$58,941
HOME FURN.	92	$139,819
EAT DRINK	282	$344,953
SPECIALTY	535	$231,669
SERVICES	1,000	$513,475
WHOLESALE	329	$466,757
MISC.	471	$448,483
* TOTAL *	3,286	$3,968,536

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1990

FLOYD	CHARLES CITY*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	20	$474,537	57	$103,826	77	$578,363
BLDG. MTL.			33	$55,950	33	$55,950
GEN. MDSE.	38	$423,590	24	$42,486	62	$466,076
FOOD	33	$264,132	23	$9,465	56	$273,597
MOTOR VEH.	82	$154,254	46	$21,252	128	$175,506
APPAREL	46	$72,120			46	$72,120
HOME FURN.	42	$72,166	22	$2,934	64	$75,100
EAT DRINK	81	$220,731	65	$55,121	146	$275,852
SPECIALTY	208	$134,761	201	$27,796	409	$162,557
SERVICES	436	$229,393	407	$83,776	843	$313,169
WHOLESALE	105	$169,292	135	$157,749	240	$327,041
MISC.	168	$291,488	228	$47,469	396	$338,957
* TOTAL *	1,259	$2,506,464	1,241	$607,824	2,500	$3,114,288

FRANKLIN	HAMPTON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	20	$427,750	54	$60,237	74	$487,987
BLDG. MTL.	20	$115,716	26	$10,885	46	$126,601
GEN. MDSE.						
FOOD	24	$73,305			24	$73,305
MOTOR VEH.	43	$59,752	54	$50,519	97	$110,271
APPAREL						
HOME FURN.	23	$16,699			23	$16,699
EAT DRINK	53	$109,888	39	$15,359	92	$125,247
SPECIALTY	115	$72,115	189	$35,890	304	$108,005
SERVICES	262	$147,159	244	$67,130	506	$214,289
WHOLESALE	75	$107,328	170	$41,960	245	$149,288
MISC.	120	$178,558	206	$157,996	326	$336,554
* TOTAL *	755	$1,308,270	982	$439,976	1,737	$1,748,246

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1990

FREMONT	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	62	$82,642
BLDG. MTL.	52	$51,267
GEN. MDSE.	35	$234,090
FOOD	29	$144,861
MOTOR VEH.	67	$64,610
APPAREL	24	$37,439
HOME FURN.		
EAT DRINK	113	$131,395
SPECIALTY	202	$51,682
SERVICES	406	$150,687
WHOLESALE	98	$44,211
MISC.	144	$69,366
* TOTAL *	1,232	$1,062,250

GREENE	JEFFERSON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			49	$53,831	49	$53,831
BLDG. MTL.	31	$89,557	20	$18,603	51	$108,160
GEN. MDSE.			21	$24,609	21	$24,609
FOOD						
MOTOR VEH.	28	$62,691	59	$28,942	87	$91,633
APPAREL	29	$45,128	-		29	$45,128
HOME FURN.	41	$21,185			41	$21,185
EAT DRINK	61	$109,776	41	$21,111	102	$130,887
SPECIALTY	172	$95,096	103	$9,265	275	$104,361
SERVICES	297	$157,514	268	$58,003	565	$215,517
WHOLESALE	72	$127,041	120	$64,064	192	$191,105
MISC.	130	$755,649	139	$69,567	269	$825,216
* TOTAL *	861	$1,463,637	820	$347,995	1,681	$1,811,632

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1990

GRUNDY	GRUNDY CENTER*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			52	$126,109	52	$126,109
BLDG. MTL.			32	$63,725	32	$63,725
GEN. MDSE.			33	$58,559	33	$58,559
FOOD			23	$38,485	23	$38,485
MOTOR VEH.	51	$80,184	66	$54,017	117	$134,201
APPAREL						
HOME FURN.	23	$107,786	57	$6,584	80	$114,370
EAT DRINK	37	$48,020	98	$92,035	135	$140,055
SPECIALTY	62	$34,856	248	$35,986	310	$70,842
SERVICES	141	$42,695	408	$106,440	549	$149,135
WHOLESALE	33	$45,816	158	$130,734	191	$176,550
MISC.	120	$331,849	191	$54,793	311	$386,642
* TOTAL *	467	$691,206	1,366	$767,467	1,833	$1,458,673

GUTHRIE	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	86	$489,939
BLDG. MTL.	53	$105,980
GEN. MDSE.	34	$99,641
FOOD	35	$86,300
MOTOR VEH.	89	$97,006
APPAREL	26	$22,044
HOME FURN.	26	$37,557
EAT DRINK	132	$152,143
SPECIALTY	269	$123,824
SERVICES	508	$138,861
WHOLESALE	153	$113,728
MISC.	195	$101,459
* TOTAL *	1,606	$1,568,482

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1990

HAMILTON	WEBSTER CITY*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	33	$364,849	82	$188,240	115	$553,089
BLDG. MTL.	31	$102,987	53	$66,648	84	$169,635
GEN. MDSE.	31	$269,994	26	$50,990	57	$320,984
FOOD	27	$182,626	23	$33,833	50	$216,459
MOTOR VEH.	75	$147,014	75	$125,440	150	$272,454
APPAREL	30	$240,010			30	$240,010
HOME FURN.	24	$53,193	24	$5,010	48	$58,203
EAT DRINK	84	$189,135	75	$98,804	159	$287,939
SPECIALTY	238	$153,763	186	$26,944	424	$180,707
SERVICES	381	$228,873	369	$132,769	750	$361,642
WHOLESALE	89	$97,518	171	$187,604	260	$285,122
MISC.	138	$70,921	148	$43,462	286	$114,383
* TOTAL *	1,181	$2,100,883	1,232	$959,744	2,413	$3,060,627

HANCOCK	GARNER*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			60	$183,813	60	$183,813
BLDG. MTL.			54	$121,722	54	$121,722
GEN. MDSE.			23	$38,290	23	$38,290
FOOD			26	$50,951	26	$50,951
MOTOR VEH.	28	$30,038	58	$54,936	86	$84,974
APPAREL						
HOME FURN.			42	$30,151	42	$30,151
EAT DRINK	39	$38,591	79	$115,674	118	$154,265
SPECIALTY	64	$34,540	188	$103,165	252	$137,705
SERVICES	182	$121,388	444	$121,148	626	$242,536
WHOLESALE	52	$105,287	169	$80,354	221	$185,641
MISC.	106	$556,731	232	$54,662	338	$611,393
* TOTAL *	471	$886,575	1,375	$954,866	1,846	$1,841,441

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1990

HARDIN	IOWA FALLS		ELDORA*		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	32	$501,773			75	$107,259
BLDG. MTL.	25	$164,232	20	$51,357	44	$300,422
GEN. MDSE.	33	$303,188				
FOOD					28	$67,946
MOTOR VEH.	67	$106,469	34	$43,669	99	$64,842
APPAREL	37	$68,550	21	$14,560		
HOME FURN.	25	$49,471			55	$27,039
EAT DRINK	76	$141,494	29	$40,928	93	$72,278
SPECIALTY	208	$172,998	102	$35,526	330	$35,761
SERVICES	415	$199,897	166	$45,501	555	$158,486
WHOLESALE	117	$167,779	56	$92,743	199	$170,829
MISC.	165	$264,226	135	$404,190	285	$112,797
* TOTAL *	1,200	$2,140,077	563	$728,474	1,763	$1,117,659

HARDIN	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	107	$609,032
BLDG. MTL.	89	$516,011
GEN. MDSE.	33	$303,188
FOOD	2[illegible]	$67,946
MOTOR VEH.	2[illegible]	$214,980
APPAREL	58	$83,110
HOME FURN.	80	$76,510
EAT DRINK	198	$254,700
SPECIALTY	640	$244,285
SERVICES	1,136	$403,884
WHOLESALE	372	$431,351
MISC.	585	$781,213
* TOTAL *	3,526	$3,986,210

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1990

HARRISON	MISSOURI VALLEY		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	20	$233,310	54	$167,026	74	$400,336
BLDG. MTL.			42	$100,633	42	$100,633
GEN. MDSE.						
FOOD			36	$69,052	36	$69,052
MOTOR VEH.	52	$75,595	77	$84,655	129	$160,250
APPAREL						
HOME FURN.			31	$55,930	31	$55,930
EAT DRINK	62	$150,406	146	$103,078	208	$253,484
SPECIALTY	68	$61,116	229	$63,517	297	$124,633
SERVICES	162	$67,321	442	$116,940	604	$184,261
WHOLESALE	41	$48,330	157	$105,801	198	$154,131
MISC.	104	$153,153	175	$130,280	279	$283,433
* TOTAL *	509	$789,231	1,389	$996,912	1,898	$1,786,143

HENRY	MT PLEASANT*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	32	$949,701	47	$111,495	79	$1,061,196
BLDG. MTL.	33	$159,684	51	$140,667	84	$300,351
GEN. MDSE.	20	$542,730			20	$542,730
FOOD	25	$216,402	33	$36,158	58	$252,560
MOTOR VEH.	69	$82,318	100	$90,294	169	$172,612
APPAREL	29	$58,135			29	$58,135
HOME FURN.	32	$56,620	38	$79,615	70	$136,235
EAT DRINK	84	$259,476	72	$101,481	156	$360,957
SPECIALTY	199	$146,411	239	$72,901	438	$219,312
SERVICES	312	$247,052	444	$140,731	756	$387,783
WHOLESALE	98	$121,547	163	$81,039	261	$202,586
MISC.	173	$253,256	259	$118,755	432	$372,011
* TOTAL *	1,106	$3,093,332	1,446	$973,136	2,552	$4,066,468

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1990

HOWARD	CRESCO*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			24	$11,944	24	$11,944
BLDG. MTL.	22	$111,986	27	$43,433	49	$155,419
GEN. MDSE.			21	$22,574	21	$22,574
FOOD			20	$9,432	20	$9,432
MOTOR VEH.	58	$73,617	53	$29,361	111	$102,978
APPAREL	29	$36,509			29	$36,509
HOME FURN.			20	$6,604	20	$6,604
EAT DRINK	56	$53,970	80	$80,425	136	$134,395
SPECIALTY	104	$69,095	166	$36,962	270	$106,057
SERVICES	279	$99,253	241	$35,793	520	$135,046
WHOLESALE	77	$76,657	135	$84,565	212	$161,222
MISC.	170	$611,175	106	$35,012	276	$646,187
* TOTAL *	795	$1,132,262	893	$396,105	1,688	$1,528,367

HUMBOLDT	HUMBOLDT		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	24	$402,792	54	$57,038	78	$459,830
BLDG. MTL.	25	$77,944	36	$28,480	61	$106,424
GEN. MDSE.	36	$194,011			36	$194,011
FOOD						
MOTOR VEH.	72	$165,441	47	$58,640	119	$224,081
APPAREL	35	$58,466			35	$58,466
HOME FURN.						
EAT DRINK	67	$140,450	65	$40,968	132	$181,418
SPECIALTY	155	$82,878	148	$29,052	303	$111,930
SERVICES	228	$121,868	275	$53,184	503	$175,052
WHOLESALE	82	$138,038	83	$46,138	165	$184,176
MISC.	144	$351,130	156	$72,317	300	$423,447
* TOTAL *	868	$1,733,018	864	$385,817	1,732	$2,118,835

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1990

IDA	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	61	$429,361
BLDG. MTL.	32	$110,712
GEN. MDSE.	21	$133,041
FOOD	35	$127,985
MOTOR VEH.	93	$161,017
APPAREL	40	$30,319
HOME FURN.	35	$30,843
EAT DRINK	69	$104,035
SPECIALTY	239	$92,793
SERVICES	383	$128,745
WHOLESALE	131	$73,992
MISC.	197	$121,837
* TOTAL *	1,336	$1,544,680

IOWA	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	56	$768,643
BLDG. MTL.	54	$151,468
GEN. MDSE.	50	$120,370
FOOD	60	$209,307
MOTOR VEH.	132	$156,598
APPAREL	31	$36,360
HOME FURN.	55	$157,468
EAT DRINK	174	$636,994
SPECIALTY	457	$275,494
SERVICES	753	$478,411
WHOLESALE	215	$244,399
MISC.	309	$305,686
* TOTAL *	2,346	$3,541,198

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1990

JACKSON	MAQUOKETA*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	24	$339,973	76	$157,082	100	$497,055
BLDG. MTL.	30	$120,198	54	$146,341	84	$266,539
GEN. MDSE.	23	$257,532	25	$28,922	48	$286,454
FOOD	36	$158,152	53	$43,410	89	$201,562
MOTOR VEH.	73	$141,969	94	$97,476	167	$239,445
APPAREL	36	$46,914	24	$13,522	60	$60,436
HOME FURN.	45	$83,367	23	$20,100	68	$103,467
EAT DRINK	105	$186,357	170	$211,517	275	$397,874
SPECIALTY	181	$132,922	282	$113,873	463	$246,795
SERVICES	424	$161,557	698	$186,628	1,122	$348,185
WHOLESALE	64	$62,325	149	$140,554	213	$202,879
MISC.	139	$62,074	246	$71,858	385	$133,932
* TOTAL *	1,180	$1,753,340	1,894	$1,231,283	3,074	$2,984,623

JASPER	NEWTON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	36	$1,264,065	76	$170,793	112	$1,434,858
BLDG. MTL.	51	$233,097	66	$212,829	117	$445,926
GEN. MDSE.	61	$877,384	36	$92,601	97	$969,985
FOOD	41	$528,264	44	$57,228	85	$585,492
MOTOR VEH.	108	$216,410	144	$210,652	252	$427,062
APPAREL	65	$138,898			65	$138,898
HOME FURN.	103	$279,987	43	$16,685	146	$296,672
EAT DRINK	149	$476,383	114	$99,303	263	$575,686
SPECIALTY	374	$349,029	407	$92,322	781	$441,351
SERVICES	631	$617,325	723	$209,489	1,354	$826,814
WHOLESALE	115	$233,362	262	$411,136	377	$644,498
MISC.	238	$338,173	354	$237,680	592	$575,853
* TOTAL *	1,972	$5,552,377	2,269	$1,810,718	4,241	$7,363,095

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1990

JEFFERSON	FAIRFIELD*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	28	$454,573	27	$7,442	55	$462,015
BLDG. MTL.	33	$137,297	26	$37,117	59	$174,414
GEN. MDSE.	27	$535,767			27	$535,767
FOOD	44	$261,795			44	$261,795
MOTOR VEH.	91	$194,702	24	$23,674	115	$218,376
APPAREL	52	$97,953			52	$97,953
HOME FURN.	73	$74,253			73	$74,253
EAT DRINK	110	$255,482	28	$17,795	138	$273,277
SPECIALTY	349	$346,894	105	$19,108	454	$366,002
SERVICES	541	$356,394	278	$63,028	819	$419,422
WHOLESALE	139	$152,898	75	$58,027	214	$210,925
MISC.	207	$151,971	172	$41,741	379	$193,712
* TOTAL *	1,694	$3,019,979	735	$267,932	2,429	$3,287,911

JOHNSON	IOWA CITY*		CORALVILLE		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	72	$2,496,578			39	$22,233
BLDG. MTL.	97	$544,747	20	$467,659	62	$256,083
GEN. MDSE.	84	$2,650,784	25	$296,830	29	$57,016
FOOD	99	$1,352,353			47	$64,735
MOTOR VEH.	216	$709,662	62	$161,367	69	$93,623
APPAREL	253	$848,387				
HOME FURN.	188	$948,258	66	$283,214	67	$39,189
EAT DRINK	540	$2,471,527	152	$848,789	114	$252,128
SPECIALTY	1,080	$2,005,555	162	$792,964	482	$192,414
SERVICES	1,633	$2,591,119	376	$649,204	726	$336,282
WHOLESALE	271	$1,058,796	81	$225,174	199	$148,976
MISC.	553	$917,155	172	$572,683	396	$163,591
* TOTAL *	5,086	$18,594,921	1,116	$4,297,884	2,230	$1,626,270

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1990

JOHNSON	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	111	$2,518,811
BLDG. MTL.	179	$1,268,489
GEN. MDSE.	138	$3,004,630
FOOD	146	$1,417,088
MOTOR VEH.	347	$964,652
APPAREL	253	$848,387
HOME FURN.	321	$1,270,661
EAT DRINK	806	$3,572,444
SPECIALTY	1,724	$2,990,933
SERVICES	2,735	$3,576,605
WHOLESALE	551	$1,432,946
MISC.	1,121	$1,653,429
* TOTAL *	8,432	$24,519,075

JONES	ANAMOSA*		MONTICELLO		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			20	$294,306	56	$38,912
BLDG. MTL.			26	$68,649	31	$34,580
GEN. MDSE.			33	$108,741		
FOOD					27	$22,365
MOTOR VEH.	70	$69,739	57	$83,101	72	$50,964
APPAREL						
HOME FURN.			42	$45,408	34	$62,442
EAT DRINK	47	$81,310	59	$106,143	78	$62,481
SPECIALTY	100	$31,042	153	$115,800	206	$18,763
SERVICES	180	$60,032	252	$90,258	487	$108,288
WHOLESALE	29	$61,274	78	$102,749	190	$165,574
MISC.	169	$1,355,534	122	$328,465	243	$116,558
* TOTAL *	595	$1,658,931	842	$1,343,620	1,424	$680,927

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1990

JONES	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	76	$333,218
BLDG. MTL.	57	$103,229
GEN. MDSE.	33	$108,741
FOOD	27	$22,365
MOTOR VEH.	199	$203,804
APPAREL		
HOME FURN.	76	$107,850
EAT DRINK	184	$249,934
SPECIALTY	459	$165,605
SERVICES	919	$258,578
WHOLESALE	297	$329,597
MISC.	534	$1,800,557
* TOTAL *	2,861	$3,683,478

KEOKUK	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	52	$258,023
BLDG. MTL.	63	$85,383
GEN. MDSE.	30	$69,182
FOOD	48	$61,595
MOTOR VEH.	116	$115,983
APPAREL		
HOME FURN.	34	$14,752
EAT DRINK	134	$102,221
SPECIALTY	226	$44,537
SERVICES	663	$192,318
WHOLESALE	236	$183,548
MISC.	283	$104,527
* TOTAL *	1,885	$1,232,069

KOSSUTH	ALGONA*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	20	$287,320	104	$114,940	124	$402,260
BLDG. MTL.	36	$140,572	41	$89,377	77	$229,949
GEN. MDSE.	32	$402,648			32	$402,648
FOOD			42	$44,434	42	$44,434
MOTOR VEH.	81	$163,683	125	$158,755	206	$322,438
APPAREL	46	$87,708			46	$87,708
HOME FURN.	35	$85,776	42	$35,595	77	$121,371
EAT DRINK	87	$222,084	114	$73,034	201	$295,118
SPECIALTY	240	$214,266	324	$49,633	564	$263,899
SERVICES	396	$206,581	502	$158,760	898	$365,341
WHOLESALE	135	$467,113	245	$183,526	380	$650,639
MISC.	125	$286,546	259	$137,190	384	$423,736
* TOTAL *	1,233	$2,564,297	1,798	$1,045,244	3,031	$3,609,541

LEE	FT MADISON*		KEOKUK		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	23	$629,351	49	$775,152	42	$126,875
BLDG. MTL.	36	$180,950	24	$129,888	46	$37,477
GEN. MDSE.	33	$475,537	48	$506,377		
FOOD	28	$114,774	36	$337,286	45	$177,342
MOTOR VEH.	83	$215,837	101	$266,618	112	$90,967
APPAREL	39	$61,009	61	$119,011		
HOME FURN.	77	$147,331	88	$126,431	49	$102,526
EAT DRINK	135	$288,828	187	$448,750	103	$97,185
SPECIALTY	289	$165,277	320	$685,847	332	$64,942
SERVICES	478	$371,290	588	$403,993	548	$213,401
WHOLESALE	68	$190,418	116	$361,528	208	$169,582
MISC.	144	$178,665	225	$377,726	292	$111,926
* TOTAL *	1,433	$3,019,267	1,843	$4,538,607	1,777	$1,192,223

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1990

LEE	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	114	$1,531,378
BLDG. MTL.	106	$348,315
GEN. MDSE.	81	$981,914
FOOD	109	$629,402
MOTOR VEH.	296	$573,422
APPAREL	100	$180,020
HOME FURN.	214	$376,288
EAT DRINK	425	$834,763
SPECIALTY	941	$916,066
SERVICES	1,614	$988,684
WHOLESALE	392	$721,528
MISC.	661	$668,317
* TOTAL *	5,053	$8,750,097

LINN	CEDAR RAPIDS*		MARION		HIAWATHA	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	124	$6,196,021	24	$896,533		
BLDG. MTL.	269	$2,739,853	53	$149,834		
GEN. MDSE.	214	$7,362,666	20	$22,823		
FOOD	219	$2,064,405	44	$385,627		
MOTOR VEH.	506	$2,096,180	107	$260,831	30	$8,678
APPAREL	507	$1,743,421	58	$138,307		
HOME FURN.	511	$1,619,588	94	$816,265	20	$1,382
EAT DRINK	1,186	$4,325,094	139	$590,663		
SPECIALTY	2,694	$6,257,441	472	$655,079	66	$11,023
SERVICES	4,304	$7,373,606	758	$569,949	165	$131,845
WHOLESALE	1,101	$6,302,858	206	$583,278	27	$148,363
MISC.	1,412	$3,435,933	358	$416,569	124	$368,657
* TOTAL *	13,047	$51,517,066	2,333	$5,485,758	432	$669,948

LINN	MT VERNON		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			97	$79,371	245	$7,171,925
BLDG. MTL.	22	$32,639	83	$411,628	427	$3,333,954
GEN. MDSE.			53	$99,268	287	$7,484,757
FOOD			41	$44,993	304	$2,495,025
MOTOR VEH.	27	$22,472	153	$261,978	823	$2,650,139
APPAREL					565	$1,881,728
HOME FURN.			30	$5,550	655	$2,442,785
EAT DRINK	42	$97,029	185	$150,993	1,552	$5,163,779
SPECIALTY	117	$39,063	493	$91,995	3,842	$7,054,601
SERVICES	141	$70,403	826	$250,046	6,194	$8,395,849
WHOLESALE	30	$64,593	260	$132,640	1,624	$7,231,732
MISC.	119	$480,918	657	$385,224	2,670	$5,087,301
* TOTAL *	498	$807,117	2,878	$1,913,686	19,188	$60,393,575

LOUISA	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	39	$112,313
BLDG. MTL.	32	$45,538
GEN. MDSE.	45	$100,789
FOOD		
MOTOR VEH.	93	$145,332
APPAREL	21	$36,100
HOME FURN.	41	$39,585
EAT DRINK	142	$207,010
SPECIALTY	227	$46,388
SERVICES	431	$117,744
WHOLESALE	98	$91,014
MISC.	181	$94,459
* TOTAL *	1,350	$1,036,272

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1990

LUCAS	CHARITON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES						
BLDG. MTL.						
GEN. MDSE.	29	$215,204			29	$215,204
FOOD						
MOTOR VEH.	72	$91,250	35	$46,905	107	$138,155
APPAREL	28	$44,386			28	$44,386
HOME FURN.	28	$25,671			28	$25,671
EAT DRINK	69	$127,030	39	$28,144	108	$155,174
SPECIALTY	134	$68,583	85	$19,157	219	$87,740
SERVICES	282	$100,460	131	$22,969	413	$123,429
WHOLESALE	29	$64,221	63	$27,054	92	$91,275
MISC.	126	$1,022,882	101	$18,754	227	$1,041,636
* TOTAL *	797	$1,759,687	454	$162,983	1,251	$1,922,670

LYON	ROCK RAPIDS*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			60	$59,530	60	$59,530
BLDG. MTL.			36	$79,010	36	$79,010
GEN. MDSE.						
FOOD			32	$32,600	32	$32,600
MOTOR VEH.	34	$32,013	85	$53,837	119	$85,850
APPAREL						
HOME FURN.			22	$40,708	22	$40,708
EAT DRINK	38	$60,956	82	$71,913	120	$132,869
SPECIALTY	60	$81,027	214	$29,924	274	$110,951
SERVICES	145	$72,026	349	$74,228	494	$146,254
WHOLESALE	34	$47,571	183	$79,076	217	$126,647
MISC.	134	$428,773	165	$170,329	299	$599,102
* TOTAL *	445	$722,366	1,228	$691,155	1,673	$1,413,521

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1990

MADISON	WINTERSET*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			28	$40,844	28	$40,844
BLDG. MTL.	27	$106,594	31	$84,713	58	$191,307
GEN. MDSE.	41	$144,056			41	$144,056
FOOD						
MOTOR VEH.	32	$64,125	62	$41,249	94	$105,374
APPAREL	22	$29,323			22	$29,323
HOME FURN.	40	$27,288			40	$27,288
EAT DRINK	53	$111,275	39	$39,889	92	$151,164
SPECIALTY	104	$77,294	163	$27,360	267	$104,654
SERVICES	244	$141,361	255	$63,410	499	$204,771
WHOLESALE	54	$150,615	76	$38,272	130	$188,887
MISC.	92	$330,817	173	$107,778	265	$438,595
* TOTAL *	709	$1,182,748	827	$443,515	1,536	$1,626,263

MAHASKA	OSKALOOSA*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	29	$788,010	51	$20,066	80	$808,076
BLDG. MTL.	39	$163,600	34	$70,244	73	$233,844
GEN. MDSE.	51	$761,762			51	$761,762
FOOD	45	$344,672			45	$344,672
MOTOR VEH.	117	$196,213	49	$26,621	166	$222,834
APPAREL	58	$123,635			58	$123,635
HOME FURN.	58	$156,771			58	$156,771
EAT DRINK	143	$410,028	43	$22,789	186	$432,817
SPECIALTY	400	$292,727	267	$27,645	667	$320,372
SERVICES	566	$334,987	403	$114,214	969	$449,201
WHOLESALE	116	$300,034	128	$74,264	244	$374,298
MISC.	205	$323,206	281	$86,877	486	$410,083
* TOTAL *	1,827	$4,195,645	1,256	$442,720	3,083	$4,638,365

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1990

MARION	KNOXVILLE*		PELLA		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	21	$701,738			50	$113,934
BLDG. MTL.	21	$65,957	32	$221,043	29	$78,204
GEN. MDSE.			24	$396,883	20	$71,540
FOOD	29	$242,100	28	$118,880	23	$28,686
MOTOR VEH.	78	$132,310	69	$118,930	84	$42,175
APPAREL	35	$39,092	50	$129,488		
HOME FURN.	37	$43,320	60	$152,685	27	$11,372
EAT DRINK	87	$218,851	77	$273,259	70	$78,527
SPECIALTY	178	$135,233	246	$229,073	233	$40,870
SERVICES	366	$267,514	295	$199,105	422	$116,421
WHOLESALE	83	$64,932	111	$202,694	145	$92,348
MISC.	84	$347,716	187	$414,626	180	$37,991
* TOTAL *	1,019	$2,258,763	1,179	$2,456,666	1,283	$712,068

MARION	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	71	$815,672
BLDG. MTL.	82	$365,204
GEN. MDSE.	44	$468,423
FOOD	80	$389,666
MOTOR VEH.	231	$293,415
APPAREL	85	$168,580
HOME FURN.	124	$207,377
EAT DRINK	234	$570,637
SPECIALTY	657	$405,176
SERVICES	1,083	$583,040
WHOLESALE	339	$359,974
MISC.	451	$800,333
* TOTAL *	3,481	$5,427,497

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1990

MARSHALL	MARSHALLTOWN*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	37	$1,587,147	63	$60,490	100	$1,647,637
BLDG. MTL.	86	$426,341	29	$48,827	115	$475,168
GEN. MDSE.	72	$1,563,427	33	$81,995	105	$1,645,422
FOOD	56	$546,411			56	$546,411
MOTOR VEH.	165	$422,448	72	$43,210	237	$465,658
APPAREL	121	$310,176			121	$310,176
HOME FURN.	145	$509,424			145	$509,424
EAT DRINK	304	$867,477	83	$60,868	387	$928,345
SPECIALTY	652	$713,408	236	$23,582	888	$736,990
SERVICES	1,176	$836,652	409	$214,720	1,585	$1,051,372
WHOLESALE	171	$382,843	156	$75,015	327	$457,858
MISC.	329	$837,373	273	$152,247	602	$989,620
* TOTAL *	3,314	$9,003,127	1,354	$760,954	4,668	$9,764,081

MILLS	GLENWOOD*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			41	$41,998	41	$41,998
BLDG. MTL.			44	$16,346	44	$16,346
GEN. MDSE.						
FOOD	20	$123,885			20	$123,885
MOTOR VEH.	38	$73,324	47	$34,162	85	$107,486
APPAREL						
HOME FURN.	20	$22,480			20	$22,480
EAT DRINK	44	$115,271	61	$37,732	105	$153,003
SPECIALTY	101	$47,226	156	$36,082	257	$83,308
SERVICES	178	$75,587	213	$70,511	391	$146,098
WHOLESALE	27	$20,839	91	$36,294	118	$57,133
MISC.	105	$579,349	165	$92,972	270	$672,321
* TOTAL *	533	$1,057,961	818	$366,097	1,351	$1,424,058

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1990

MITCHELL	OSAGE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			40	$270,374	40	$270,374
BLDG. MTL.	32	$96,544	31	$55,140	63	$151,684
GEN. MDSE.						
FOOD			22	$33,647	22	$33,647
MOTOR VEH.	44	$86,810	66	$62,927	110	$149,737
APPAREL	24	$37,619			24	$37,619
HOME FURN.	33	$40,414	22	$18,730	55	$59,144
EAT DRINK	36	$100,749	71	$61,870	107	$162,619
SPECIALTY	86	$40,058	180	$45,922	266	$85,980
SERVICES	220	$80,665	351	$99,907	571	$180,572
WHOLESALE	76	$75,700	135	$81,288	211	$156,988
MISC.	99	$269,412	170	$110,478	269	$379,890
* TOTAL *	650	$827,971	1,088	$840,283	1,738	$1,668,254

MONONA	ONAWA*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	20	$203,503	60	$91,306	80	$294,809
BLDG. MTL.			45	$71,601	45	$71,601
GEN. MDSE.			20	$52,301	20	$52,301
FOOD	21	$79,284	44	$49,884	65	$129,168
MOTOR VEH.	53	$98,762	57	$49,236	110	$147,998
APPAREL	24	$13,537			24	$13,537
HOME FURN.			35	$17,415	35	$17,415
EAT DRINK	41	$82,287	113	$72,272	154	$154,559
SPECIALTY	94	$69,872	150	$41,747	244	$111,619
SERVICES	195	$69,701	340	$109,164	535	$178,865
WHOLESALE	48	$63,202	149	$134,243	197	$197,445
MISC.	97	$157,412	108	$18,608	205	$176,020
* TOTAL *	593	$837,560	1,121	$707,777	1,714	$1,545,337

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1990

MONROE	ALBIA*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	21	$225,326			21	$225,326
BLDG. MTL.						
GEN. MDSE.	32	$133,184			32	$133,184
FOOD						
MOTOR VEH.	40	$64,133	24	$15,981	64	$80,114
APPAREL	22	$21,486			22	$21,486
HOME FURN.	20	$55,239			20	$55,239
EAT DRINK	49	$74,155			49	$74,155
SPECIALTY	100	$71,934	73	$21,497	173	$93,431
SERVICES	199	$124,998	164	$82,749	363	$207,747
WHOLESALE	32	$34,216	48	$19,838	80	$54,054
MISC.	101	$223,753	139	$65,038	240	$288,791
* TOTAL *	616	$1,028,424	448	$205,103	1,064	$1,233,527

MONTGOMERY	RED OAK*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	26	$752,246	25	$57,141	51	$809,387
BLDG. MTL.	28	$55,902			28	$55,902
GEN. MDSE.	27	$384,167			27	$384,167
FOOD			20	$26,790	20	$26,790
MOTOR VEH.	83	$162,218	23	$20,121	106	$182,339
APPAREL	24	$53,963			24	$53,963
HOME FURN.	27	$52,283			27	$52,283
EAT DRINK	94	$197,307	53	$27,042	147	$224,349
SPECIALTY	179	$152,088	145	$39,758	324	$191,846
SERVICES	332	$210,424	231	$75,995	563	$286,419
WHOLESALE	98	$259,420	96	$41,428	194	$300,848
MISC.	175	$342,109	156	$107,874	331	$449,983
* TOTAL *	1,093	$2,622,127	749	$396,149	1,842	$3,018,276

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1990

MUSCATINE	MUSCATINE*		WEST LIBERTY		WILTON	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	40	$1,251,204			20	$859,005
BLDG. MTL.	57	$267,835	23	$37,754		
GEN. MDSE.	58	$1,502,350				
FOOD	50	$490,858				
MOTOR VEH.	151	$296,672	21	$76,954	25	$27,578
APPAREL	74	$153,166				
HOME FURN.	124	$265,349				
EAT DRINK	291	$746,320	27	$29,085	49	$36,225
SPECIALTY	566	$608,044	70	$24,517	66	$14,218
SERVICES	850	$827,533	112	$49,810	116	$41,208
WHOLESALE	132	$244,751	30	$50,387	41	$63,163
MISC.	318	$240,252	87	$175,601	117	$145,606
* TOTAL *	2,711	$6,894,334	370	$444,108	434	$1,187,003

MUSCATINE	OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			60	$2,110,209
BLDG. MTL.	33	$30,949	113	$336,538
GEN. MDSE.	23	$29,488	81	$1,531,838
FOOD			50	$490,858
MOTOR VEH.	52	$77,976	249	$479,180
APPAREL			74	$153,166
HOME FURN.			124	$265,349
EAT DRINK	49	$66,008	416	$877,638
SPECIALTY	202	$17,386	904	$664,165
SERVICES	186	$62,215	1,264	$980,766
WHOLESALE	137	$158,408	340	$516,709
MISC.	217	$143,289	739	$704,748
* TOTAL *	899	$585,719	4,414	$9,111,164

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1990

OBRIEN	SHELDON		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			52	$249,727	52	$249,727
BLDG. MTL.	35	$147,493	29	$45,246	64	$192,739
GEN. MDSE.			23	$46,053	23	$46,053
FOOD			43	$67,204	43	$67,204
MOTOR VEH.	56	$100,927	94	$70,070	150	$170,997
APPAREL	44	$115,594			44	$115,594
HOME FURN.	33	$53,504	29	$31,496	62	$85,000
EAT DRINK	74	$140,974	142	$127,226	216	$268,200
SPECIALTY	140	$120,476	303	$80,791	443	$201,267
SERVICES	324	$175,260	564	$217,408	888	$392,668
WHOLESALE	111	$148,904	177	$106,808	288	$255,712
MISC.	141	$847,950	257	$101,026	398	$948,976
* TOTAL *	958	$1,851,082	1,713	$1,143,055	2,671	$2,994,137

OSCEOLA	SIBLEY*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			24	$11,198	24	$11,198
BLDG. MTL.	24	$60,845	20	$26,406	44	$87,251
GEN. MDSE.						
FOOD			20	$11,878	20	$11,878
MOTOR VEH.	27	$41,358	29	$16,036	56	$57,394
APPAREL						
HOME FURN.	20	$6,867			20	$6,867
EAT DRINK	40	$50,983	43	$44,322	83	$95,305
SPECIALTY	83	$46,701	124	$46,981	207	$93,682
SERVICES	163	$93,464	176	$31,067	339	$124,531
WHOLESALE	44	$100,088	79	$63,583	123	$163,671
MISC.	123	$367,249	104	$46,302	227	$413,551
* TOTAL *	524	$767,555	619	$297,773	1,143	$1,065,328

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1990

PAGE	CLARINDA*		SHENANDOAH		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES					39	$16,225
BLDG. MTL.	22	$48,486	49	$110,427	20	$12,680
GEN. MDSE.	25	$186,159				
FOOD			24	$103,899		
MOTOR VEH.	47	$70,203	61	$71,952	43	$30,328
APPAREL	34	$47,496	58	$95,467		
HOME FURN.	23	$81,366	32	$39,348		
EAT DRINK	75	$172,184	58	$84,543	33	$23,892
SPECIALTY	154	$154,546	219	$164,753	116	$19,253
SERVICES	275	$109,058	338	$148,384	186	$58,373
WHOLESALE	72	$109,602	87	$156,055	67	$23,995
MISC.	111	$482,878	215	$519,401	142	$48,127
* TOTAL *	838	$1,461,978	1,141	$1,494,229	646	$232,873

PAGE	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	39	$16,225
BLDG. MTL.	91	$171,593
GEN. MDSE.	25	$186,159
FOOD	24	$103,899
MOTOR VEH.	151	$172,483
APPAREL	92	$142,963
HOME FURN.	55	$120,714
EAT DRINK	166	$280,619
SPECIALTY	489	$338,552
SERVICES	799	$315,815
WHOLESALE	226	$289,652
MISC.	468	$1,050,406
* TOTAL *	2,625	$3,189,080

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1990

PALO ALTO	EMMETSBURG*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			66	$97,993	66	$97,993
BLDG. MTL.	21	$94,200	35	$73,835	56	$168,035
GEN. MDSE.	22	$90,099			22	$90,099
FOOD						
MOTOR VEH.	37	$52,819	40	$34,875	77	$87,694
APPAREL						
HOME FURN.	23	$40,534			23	$40,534
EAT DRINK	43	$61,043	90	$55,984	133	$117,027
SPECIALTY	84	$52,514	133	$32,516	217	$85,030
SERVICES	220	$138,291	295	$69,396	515	$207,687
WHOLESALE	76	$55,667	81	$132,861	157	$188,528
MISC.	116	$243,679	159	$119,446	275	$363,125
* TOTAL *	642	$628,846	899	$616,906	1,541	$1,445,752

PLYMOUTH	LE MARS*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	24	$521,080	59	$119,096	83	$640,176
BLDG. MTL.	32	$89,462	66	$147,057	98	$236,519
GEN. MDSE.	36	$318,832	38	$57,424	74	$376,256
FOOD			32	$53,387	32	$53,387
MOTOR VEH.	50	$108,064	107	$185,424	157	$293,488
APPAREL	58	$104,197			58	$104,197
HOME FURN.	48	$40,596	28	$53,529	76	$94,125
EAT DRINK	119	$314,915	143	$109,641	262	$424,556
SPECIALTY	245	$234,981	292	$104,150	537	$339,131
SERVICES	411	$301,897	587	$196,509	998	$498,406
WHOLESALE	145	$290,295	168	$118,594	313	$408,889
MISC.	217	$358,936	240	$97,532	457	$456,468
* TOTAL *	1,385	$2,683,255	1,760	$1,242,343	3,145	$3,925,598

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1990

POCAHONTAS	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	92	$267,507
BLDG. MTL.	54	$111,698
GEN. MDSE.	29	$61,059
FOOD	48	$145,972
MOTOR VEH.	111	$75,628
APPAREL	32	$26,403
HOME FURN.	46	$35,761
EAT DRINK	128	$105,727
SPECIALTY	287	$51,768
SERVICES	511	$140,670
WHOLESALE	185	$144,608
MISC.	248	$87,701
* TOTAL *	1,771	$1,254,502

POLK	DES MOINES*		WEST DES MOINES		URBANDALE	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	259	$18,326,842	42	$173,240		
BLDG. MTL.	490	$6,420,716	68	$421,521		
GEN. MDSE.	322	$11,500,691	53	$4,409,483		
FOOD	501	$5,245,968	70	$754,274	32	$488,658
MOTOR VEH.	1,251	$5,343,835	116	$667,202	24	$23,040
APPAREL	791	$3,621,564	322	$1,877,993		
HOME FURN.	889	$5,204,188	175	$345,933	40	$33,790
EAT DRINK	2,371	$9,239,774	314	$1,542,313	92	$274,364
SPECIALTY	5,066	$10,087,104	1,076	$1,603,040	270	$721,935
SERVICES	8,778	$22,354,148	1,207	$2,219,273	377	$448,193
WHOLESALE	2,416	$16,605,672	343	$1,128,261	95	$307,183
MISC.	3,026	$8,059,239	336	$812,478	147	$1,024,376
* TOTAL *	26,160	$122,009,741	4,122	$15,955,011	1,077	$3,321,539

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1990

POLK	ALTOONA		ANKENY		CLIVE	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES						
BLDG. MTL.			34	$324,017		
GEN. MDSE.			37	$755,468		
FOOD			38	$278,123		
MOTOR VEH.	26	$143,140	95	$351,931		
APPAREL			34	$36,538		
HOME FURN.	23	$8,757	68	$78,827		
EAT DRINK	59	$336,234	130	$523,613	47	$307,383
SPECIALTY	150	$62,225	386	$382,484	39	$184,184
SERVICES	268	$801,330	551	$403,855	81	$238,280
WHOLESALE	61	$77,800	185	$482,249		
MISC.	148	$786,381	256	$437,160	68	$105,508
* TOTAL *	735	$2,215,867	1,814	$4,054,265	235	$835,355

POLK	JOHNSTON		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			80	$110,291	381	$18,610,373
BLDG. MTL.			31	$27,936	623	$7,194,190
GEN. MDSE.			31	$122,695	443	$16,788,337
FOOD			29	$164,466	670	$6,931,489
MOTOR VEH.	25	$98,054	64	$61,030	1,601	$6,688,232
APPAREL					1,147	$5,536,095
HOME FURN.			40	$21,977	1,235	$5,693,472
EAT DRINK	41	$174,379	83	$146,269	3,137	$12,544,329
SPECIALTY	112	$43,338	350	$116,869	7,449	$13,201,179
SERVICES	158	$82,484	524	$250,880	11,944	$26,798,443
WHOLESALE	54	$163,020	167	$357,006	3,321	$19,121,191
MISC.	167	$480,943	701	$640,240	4,849	$12,346,325
* TOTAL *	557	$1,042,218	2,100	$2,019,659	36,800	$151,453,655

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1990

POTTAWATTAMIE	COUNCIL BLUFFS*		CARTER LAKE		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	38	$2,148,159			109	$721,996
BLDG. MTL.	84	$299,209			63	$131,841
GEN. MDSE.	72	$2,313,699			50	$284,323
FOOD	127	$1,357,698			55	$87,427
MOTOR VEH.	293	$1,006,730	22	$18,774	192	$333,354
APPAREL	212	$723,235				
HOME FURN.	158	$675,632			50	$48,010
EAT DRINK	584	$2,073,252	27	$30,044	206	$300,908
SPECIALTY	963	$1,317,885	28	$15,344	500	$264,000
SERVICES	1,629	$1,747,242	74	$23,290	819	$369,667
WHOLESALE	305	$497,814			248	$214,958
MISC.	493	$413,885	68	$102,168	421	$430,314
* TOTAL *	4,958	$14,574,440	219	$189,620	2,713	$3,186,798

POTTAWATTAMIE COUNTY TOTAL

CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	147	$2,870,155
BLDG. MTL.	147	$431,050
GEN. MDSE.	122	$2,598,022
FOOD	182	$1,445,125
MOTOR VEH.	507	$1,358,858
APPAREL	212	$723,235
HOME FURN.	208	$723,642
EAT DRINK	817	$2,404,204
SPECIALTY	1,491	$1,597,229
SERVICES	2,522	$2,140,199
WHOLESALE	553	$712,772
MISC.	982	$946,367
* TOTAL *	7,890	$17,950,858

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1990

POWESHIEK	GRINNELL		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	27	$1,717,845	78	$382,903	105	$2,100,748
BLDG. MTL.	22	$140,329	37	$105,874	59	$246,203
GEN. MDSE.	35	$440,831	25	$57,835	60	$498,666
FOOD	33	$238,468	26	$53,904	59	$292,372
MOTOR VEH.	75	$142,982	115	$172,376	190	$315,358
APPAREL	46	$76,260			46	$76,260
HOME FURN.	24	$39,484	39	$49,074	63	$88,558
EAT DRINK	91	$200,114	109	$146,637	200	$346,751
SPECIALTY	196	$189,806	256	$70,860	452	$260,666
SERVICES	338	$249,143	457	$197,831	795	$446,974
WHOLESALE	109	$92,729	143	$343,636	252	$436,365
MISC.	132	$96,870	229	$72,346	361	$169,216
* TOTAL *	1,128	$3,624,861	1,514	$1,653,276	2,642	$5,278,137

RINGGOLD	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	32	$184,728
BLDG. MTL.	36	$76,278
GEN. MDSE.		
FOOD	20	$40,558
MOTOR VEH.	70	$80,352
APPAREL		
HOME FURN.		
EAT DRINK	59	$40,629
SPECIALTY	162	$44,338
SERVICES	331	$78,407
WHOLESALE	39	$26,839
MISC.	115	$127,188
* TOTAL *	864	$699,317

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1990

SAC	SAC CITY*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	20	$166,745	63	$116,104	83	$282,849
BLDG. MTL.			62	$87,534	62	$87,534
GEN. MDSE.			48	$74,783	48	$74,783
FOOD			28	$44,668	28	$44,668
MOTOR VEH.	42	$49,583	85	$132,196	127	$181,779
APPAREL	20	$39,634			20	$39,634
HOME FURN.			26	$22,400	26	$22,400
EAT DRINK	33	$44,660	110	$111,287	143	$155,947
SPECIALTY	116	$59,806	237	$45,240	353	$105,046
SERVICES	136	$54,305	432	$177,138	568	$231,443
WHOLESALE	41	$34,220	214	$148,886	255	$183,106
MISC.	117	$210,814	255	$121,931	372	$332,745
* TOTAL *	525	$659,767	1,560	$1,082,167	2,085	$1,741,934

SCOTT	DAVENPORT*		BETTENDORF		LE CLAIRE	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	72	$5,569,013	29	$34,078		
BLDG. MTL.	159	$1,628,982	60	$584,860		
GEN. MDSE.	186	$5,979,534	44	$1,372,109		
FOOD	199	$1,490,930	66	$578,308		
MOTOR VEH.	500	$1,707,022	123	$288,726		
APPAREL	430	$1,717,912	81	$253,548		
HOME FURN.	403	$1,959,496	84	$171,323		
EAT DRINK	904	$3,477,504	232	$1,190,993	22	$35,842
SPECIALTY	1,997	$4,174,793	581	$722,418	111	$18,251
SERVICES	3,142	$3,876,674	822	$1,589,284	143	$30,810
WHOLESALE	830	$3,956,155	262	$713,445		
MISC.	1,231	$3,036,288	315	$658,461	96	$76,943
* TOTAL *	10,053	$38,574,303	2,699	$8,157,553	372	$161,846

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1990

SCOTT	ELDRIDGE		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			71	$1,671,792	172	$7,274,883
BLDG. MTL.			47	- $85,419	266	$2,299,261
GEN. MDSE.			44	$85,337	274	$7,436,980
FOOD					265	$2,069,238
MOTOR VEH.			108	$350,512	731	$2,346,260
APPAREL					511	$1,971,460
HOME FURN.			35	$63,169	522	$2,193,988
EAT DRINK	29	$31,036	165	$364,241	1,352	$5,099,616
SPECIALTY	105	$52,824	353	$50,915	3,147	$5,019,201
SERVICES	174	$178,402	582	$263,354	4,863	$5,938,524
WHOLESALE	72	$274,504	193	$212,067	1,357	$5,156,171
MISC.	126	$397,365	636	$495,384	2,404	$4,664,441
* TOTAL *	506	$934,131	2,234	$3,642,190	15,864	$51,470,023

SHELBY	HARLAN*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			55	$36,624	55	$36,624
BLDG. MTL.	47	$123,230	42	$47,870	89	$171,100
GEN. MDSE.	20	$200,921			20	$200,921
FOOD	24	$202,682			24	$202,682
MOTOR VEH.	61	$120,518	61	$49,894	122	$170,412
APPAREL	31	$57,308	20	$2,139	51	$59,447
HOME FURN.	50	$48,609	27	$13,486	77	$62,095
EAT DRINK	71	$147,604	86	$80,981	157	$228,585
SPECIALTY	156	$97,542	145	$53,788	301	$151,330
SERVICES	317	$145,209	356	$64,030	673	$209,239
WHOLESALE	81	$122,202	146	$57,377	227	$179,579
MISC.	136	$506,599	217	$69,040	353	$575,639
* TOTAL *	994	$1,772,424	1,155	$475,229	2,149	$2,247,653

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1990

SIOUX	HAWARDEN		ORANGE CITY*		ROCK VALLEY	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			23	$260,075	24	$189,099
BLDG. MTL.			20	$55,854	25	$117,242
GEN. MDSE.						
FOOD						
MOTOR VEH.	32	$37,937	35	$122,133	26	$63,417
APPAREL			24	$38,327		
HOME FURN.	25	$23,837	47	$84,924		
EAT DRINK	47	$51,294	28	$64,458	25	$54,777
SPECIALTY	70	$28,050	103	$65,714	77	$34,586
SERVICES	191	$78,132	180	$60,355	198	$66,918
WHOLESALE	44	$48,649	60	$170,184	52	$29,707
MISC.	126	$296,153	109	$173,257	126	$207,335
* TOTAL *	535	$564,052	629	$1,095,281	553	$763,081

SIOUX	SIOUX CENTER		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			69	$94,907	116	$544,081
BLDG. MTL.	45	$135,724	43	$38,647	133	$347,467
GEN. MDSE.			26	$32,000	26	$32,000
FOOD			32	$36,399	32	$36,399
MOTOR VEH.	47	$143,361	89	$132,240	229	$499,088
APPAREL	21	$36,223			45	$74,550
HOME FURN.	49	$90,522	42	$77,425	163	$276,708
EAT DRINK	38	$109,678	84	$66,085	222	$346,292
SPECIALTY	172	$144,110	328	$42,329	750	$314,789
SERVICES	270	$133,743	546	$134,637	1,385	$473,785
WHOLESALE	58	$120,500	286	$285,082	500	$654,122
MISC.	189	$670,382	334	$303,620	884	$1,650,747
* TOTAL *	889	$1,584,243	1,879	$1,243,371	4,485	$5,250,028

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1990

STORY CLASS	AMES NO. OF BUS.	 COMPUTED TAX	NEVADA* NO. OF BUS.	 COMPUTED TAX	STORY CITY NO. OF BUS.	 COMPUTED TAX
UTILITIES	31	$1,519,853				
BLDG. MTL.	83	$597,723	20	$75,644		
GEN. MDSE.	87	$2,942,301				
FOOD	104	$822,537	21	$105,725		
MOTOR VEH.	174	$471,259	55	$85,129	40	$63,612
APPAREL	207	$680,859				
HOME FURN.	180	$482,307	29	$49,273	21	$17,435
EAT DRINK	406	$1,664,008	59	$93,388	31	$116,099
SPECIALTY	916	$1,152,321	157	$49,389	90	$72,800
SERVICES	1,184	$2,045,192	279	$151,047	131	$60,658
WHOLESALE	320	$487,627	73	$153,958	25	$40,952
MISC.	427	$513,894	138	$470,565	117	$286,687
* TOTAL *	4,119	$13,379,881	831	$1,234,118	455	$658,243

STORY CLASS	OTHER NO. OF BUS.	 COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	 COMPUTED TAX
UTILITIES	104	$136,713	135	$1,656,566
BLDG. MTL.	54	$48,897	157	$722,264
GEN. MDSE.	44	$96,578	131	$3,038,879
FOOD	47	$68,295	172	$996,557
MOTOR VEH.	81	$55,053	350	$675,053
APPAREL			207	$680,859
HOME FURN.	42	$71,296	272	$620,311
EAT DRINK	114	$104,673	610	$1,978,168
SPECIALTY	422	$247,724	1,585	$1,522,234
SERVICES	601	$216,791	2,195	$2,473,688
WHOLESALE	259	$126,389	677	$808,926
MISC.	364	$189,852	1,046	$1,460,998
* TOTAL *	2,132	$1,362,261	7,537	$16,634,503

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1990

TAMA	TAMA		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	20	$12,489	56	$410,295	76	$422,784
BLDG. MTL.			81	$151,165	81	$151,165
GEN. MDSE.			43	$206,815	43	$206,815
FOOD			63	$155,407	63	$155,407
MOTOR VEH.	31	$42,179	131	$101,813	162	$143,992
APPAREL			23	$23,961	23	$23,961
HOME FURN.			52	$42,252	52	$42,252
EAT DRINK	30	$32,755	168	$210,069	198	$242,824
SPECIALTY	63	$62,580	307	$53,152	370	$115,732
SERVICES	133	$47,735	658	$220,851	791	$268,586
WHOLESALE	41	$155,139	250	$289,522	291	$444,661
MISC.	125	$264,627	195	$76,118	320	$340,745
* TOTAL *	443	$617,504	2,027	$1,941,420	2,470	$2,558,924

TAYLOR	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	68	$80,519
BLDG. MTL.	48	$53,986
GEN. MDSE.	23	$49,521
FOOD	25	$56,296
MOTOR VEH.	69	$54,411
APPAREL	24	$24,660
HOME FURN.	20	$1,719
EAT DRINK	74	$55,130
SPECIALTY	213	$58,328
SERVICES	360	$85,700
WHOLESALE	88	$60,816
MISC.	139	$32,576
* TOTAL *	1,151	$613,662

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1990

UNION	CRESTON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	20	$246,133			20	$246,133
BLDG. MTL.						
GEN. MDSE.	43	$527,324			43	$527,324
FOOD	29	$336,956			29	$336,956
MOTOR VEH.	72	$113,240	37	$6,611	109	$119,851
APPAREL	25	$42,112			25	$42,112
HOME FURN.	41	$79,683			41	$79,683
EAT DRINK	107	$270,581	28	$17,992	135	$288,573
SPECIALTY	232	$224,761	110	$6,412	342	$231,173
SERVICES	425	$241,094	141	$29,136	566	$270,230
WHOLESALE	52	$188,165	51	$34,517	103	$222,682
MISC.	149	$159,742	138	$109,916	287	$269,658
* TOTAL *	1,195	$2,429,791	505	$204,584	1,700	$2,634,375

VAN BUREN	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	63	$53,044
BLDG. MTL.	30	$70,626
GEN. MDSE.	32	$38,108
FOOD	47	$54,442
MOTOR VEH.	83	$32,810
APPAREL		
HOME FURN.	27	$21,655
EAT DRINK	94	$58,761
SPECIALTY	237	$41,246
SERVICES	430	$86,904
WHOLESALE	129	$69,367
MISC.	182	$129,826
* TOTAL *	1,354	$656,789

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1990

WAPELLO	OTTUMWA*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	45	$1,188,692	33	$15,837	78	$1,204,529
BLDG. MTL.	73	$576,488	36	$41,542	109	$618,030
GEN. MDSE.	53	$1,764,124			53	$1,764,124
FOOD	70	$590,795	22	$12,949	92	$603,744
MOTOR VEH.	207	$387,819	70	$88,660	277	$476,479
APPAREL	101	$342,084			101	$342,084
HOME FURN.	120	$267,704			120	$267,704
EAT DRINK	264	$752,814	60	$55,755	324	$808,569
SPECIALTY	693	$625,792	257	$28,167	950	$653,959
SERVICES	1,157	$779,435	408	$99,429	1,565	$878,864
WHOLESALE	166	$504,471	88	$65,534	254	$570,005
MISC.	296	$350,406	236	$79,771	532	$430,177
* TOTAL *	3,245	$8,130,624	1,210	$487,644	4,455	$8,618,268

WARREN	INDIANOLA*		CARLISLE		NORWALK	
-- CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES						
BLDG. MTL.	34	$96,690				
GEN. MDSE.	32	$275,757				
FOOD	24	$295,536				
MOTOR VEH.	95	$284,995	27	$66,537		
APPAREL	31	$120,147				
HOME FURN.	35	$59,544				
EAT DRINK	117	$306,024	25	$21,231		
SPECIALTY	319	$123,716	53	$9,956	117	$21,805
SERVICES	498	$256,430	165	$49,251	160	$48,453
WHOLESALE	117	$165,368			30	$66,534
MISC.	173	$380,529	109	$195,015	123	$198,518
* TOTAL *	1,475	$2,364,736	379	$341,990	430	$335,310

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1990

WARREN	OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	36	$10,694	36	$10,694
BLDG. MTL.	28	$66,941	62	$163,631
GEN. MDSE.			32	$275,757
FOOD	20	$20,195	44	$315,731
MOTOR VEH.	48	$28,702	170	$380,234
APPAREL			31	$120,147
HOME FURN.	30	$6,849	65	$66,393
EAT DRINK	73	$46,297	215	$373,552
SPECIALTY	293	$37,576	782	$193,053
SERVICES	378	$177,784	1,201	$531,918
WHOLESALE	113	$48,022	260	$279,924
MISC.	206	$120,107	611	$894,169
* TOTAL *	1,225	$563,167	3,509	$3,605,203

WASHINGTON	WASHINGTON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			64	$125,804	64	$125,804
BLDG. MTL.	35	$112,658	48	$106,476	83	$219,134
GEN. MDSE.			44	$97,925	44	$97,925
FOOD	20	$197,213	34	$55,303	54	$252,516
MOTOR VEH.	75	$107,578	110	$118,932	185	$226,510
APPAREL	43	$118,392			43	$118,392
HOME FURN.	55	$85,186	36	$33,588	91	$118,774
EAT DRINK	92	$181,850	121	$144,436	213	$326,286
SPECIALTY	237	$147,191	349	$161,705	586	$308,896
SERVICES	390	$201,123	675	$205,954	1,065	$407,077
WHOLESALE	129	$401,500	209	$164,981	338	$566,481
MISC.	176	$638,306	331	$219,327	507	$857,633
* TOTAL *	1,252	$2,190,997	2,021	$1,434,431	3,273	$3,625,428

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1990

WAYNE	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	45	$117,858
BLDG. MTL.	36	$71,262
GEN. MDSE.		
FOOD	36	$60,917
MOTOR VEH.	85	$94,281
APPAREL		
HOME FURN.		
EAT DRINK	82	$56,942
SPECIALTY	252	$56,783
SERVICES	385	$83,872
WHOLESALE	146	$73,189
MISC.	189	$115,270
* TOTAL *	1,256	$730,374

WEBSTER	FT DODGE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	42	$1,891,385	108	$493,476	150	$2,384,861
BLDG. MTL.	84	$601,056	48	$32,522	132	$633,578
GEN. MDSE.	75	$2,618,299	38	$64,279	113	$2,682,578
FOOD	47	$474,039	57	$61,882	104	$535,921
MOTOR VEH.	180	$524,174	60	$59,953	240	$584,127
APPAREL	168	$460,318			168	$460,318
HOME FURN.	128	$455,538	38	$6,258	166	$461,796
EAT DRINK	348	$1,057,081	105	$91,214	453	$1,148,295
SPECIALTY	610	$725,594	258	$46,729	868	$772,323
SERVICES	1,248	$1,017,906	675	$235,313	1,923	$1,253,219
WHOLESALE	343	$1,236,921	213	$2[illegible],220	556	$1,454,141
MISC.	395	$457,657	370	$309,397	765	$767,054
* TOTAL *	3,668	$11,519,968	1,970	$1,618,243	5,638	$13,138,211

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1990

WINNEBAGO	FOREST CITY*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			43	$229,554	43	$229,554
BLDG. MTL.	22	$30,892	34	$58,507	56	$89,399
GEN. MDSE.	25	$63,171	20	$137,523	45	$200,694
FOOD			34	$66,015	34	$66,015
MOTOR VEH.	40	$56,986	58	$67,654	98	$124,640
APPAREL			25	$18,743	25	$18,743
HOME FURN.	24	$35,420	42	$52,564	66	$87,984
EAT DRINK	42	$57,985	82	$109,901	124	$167,886
SPECIALTY	92	$34,960	173	$60,798	265	$95,758
SERVICES	201	$93,399	413	$276,605	614	$370,004
WHOLESALE	59	$30,632	153	$110,405	212	$141,037
MISC.	90	$258,345	180	$242,939	270	$501,284
* TOTAL *	595	$661,790	1,257	$1,431,208	1,852	$2,092,998

WINNESHIEK	DECORAH*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	24	$359,929	72	$115,868	96	$475,797
BLDG. MTL.	29	$93,815	40	$108,367	69	$202,182
GEN. MDSE.	28	$723,354	21	$24,311	49	$747,665
FOOD	37	$190,196	41	$49,191	78	$239,387
MOTOR VEH.	77	$140,067	76	$76,737	153	$216,804
APPAREL	82	$195,833			82	$195,833
HOME FURN.	65	$173,039	29	$27,378	94	$200,417
EAT DRINK	132	$300,129	128	$107,262	260	$407,391
SPECIALTY	255	$271,731	240	$26,788	495	$298,519
SERVICES	369	$318,383	508	$125,570	877	$443,953
WHOLESALE	82	$169,593	146	$113,343	228	$282,936
MISC.	144	$209,958	213	$118,600	357	$328,558
* TOTAL *	1,324	$3,146,027	1,514	$893,415	2,838	$4,039,442

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1990

WOODBURY	SIOUX CITY*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	95	$3,300,804	103	$438,250	198	$3,739,054
BLDG. MTL.	170	$1,575,624	81	$89,140	251	$1,664,764
GEN. MDSE.	102	$4,469,832	47	$115,964	149	$4,585,796
FOOD	189	$1,843,952	54	$36,474	243	$1,880,426
MOTOR VEH.	393	$1,192,465	152	$181,248	545	$1,373,713
APPAREL	338	$1,698,732			338	$1,698,732
HOME FURN.	311	$993,452	29	$18,478	340	$1,011,930
EAT DRINK	874	$2,517,217	188	$176,980	1,062	$2,694,197
SPECIALTY	1,435	$1,940,029	365	$120,383	1,800	$2,060,412
SERVICES	2,668	$2,981,398	650	$144,992	3,318	$3,126,390
WHOLESALE	849	$3,363,325	175	$119,343	1,024	$3,482,668
MISC.	971	$2,020,895	376	$131,986	1,347	$2,152,881
* TOTAL *	8,395	$27,897,725	2,220	$1,573,238	10,615	$29,470,963

WORTH	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	52	$167,517
BLDG. MTL.	40	$55,426
GEN. MDSE.	39	$52,197
FOOD	25	$35,323
MOTOR VEH.	60	$37,920
APPAREL		
HOME FURN.	33	$24,185
EAT DRINK	81	$53,416
SPECIALTY	204	$39,251
SERVICES	346	$113,782
WHOLESALE	143	$79,111
MISC.	180	$75,103
* TOTAL *	1,203	$733,231

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1990

WRIGHT CLASS	CLARION* NO. OF BUS.	COMPUTED TAX	EAGLE GROVE NO. OF BUS.	COMPUTED TAX	BELMOND NO. OF BUS.	COMPUTED TAX
UTILITIES					20	$157,603
BLDG. MTL.	23	$64,004	34	$60,062		
GEN. MDSE.	20	$41,268				
FOOD						
MOTOR VEH.	37	$45,969	39	$64,498	32	$40,448
APPAREL	22	$19,821				
HOME FURN.			24	$44,428	24	$29,982
EAT DRINK	50	$51,287	28	$34,244	41	$58,578
SPECIALTY	89	$42,360	77	$33,107	82	$67,315
SERVICES	246	$159,082	163	$191,129	183	$66,623
WHOLESALE	45	$64,681	25	$54,800	50	$43,923
MISC.	88	$245,530	116	$255,331	122	$308,044
* TOTAL *	620	$734,002	506	$737,599	554	$772,516

WRIGHT CLASS	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	40	$28,825	60	$186,428
BLDG. MTL.	25	$14,203	82	$138,269
GEN. MDSE.			20	$41,268
FOOD				
MOTOR VEH.	50	$57,325	158	$208,240
APPAREL			22	$19,821
HOME FURN.			48	$74,410
EAT DRINK	52	$27,108	171	$171,217
SPECIALTY	138	$38,263	386	$181,045
SERVICES	226	$44,466	818	$461,300
WHOLESALE	119	$66,949	239	$230,353
MISC.	134	$48,955	460	$857,860
* TOTAL *	784	$326,094	2,464	$2,570,211
LATE FILERS	17,053	$7,547,693		
* GRAND TOTAL *	371,229	$717,706,299		

* FOR TOWNS THIS INDICATES THE COUNTY SEAT

RETAIL SALES
BY BUSINESS CLASSIFICATION
FISCAL YEAR 1990

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
NON-RESIDENTS	288	$16,682,515	$660,182	.09
UTILITIES & TRANSPORTATION GROUP				
COMMUNICATION UTILITIES	2,508	$665,814,978	$26,656,494	3.63
ELECTRIC AND GAS UTILITIES	2,242	$1,776,723,687	$71,068,030	9.67
WATER AND SANITATION UTILITIES	2,682	$142,501,724	$5,699,677	.78
TRANSPORTATION COMPANIES	1,445	$45,695,116	$1,827,797	.25
* GROUP TOTALS *	8,877	$2,630,735,505	$105,251,998	14.33
BUILDING MATERIALS GROUP				
BUILDING MATERIAL DEALERS	3,449	$671,424,350	$26,854,024	3.66
PAINT AND GLASS STORES	733	$51,027,798	$2,041,043	.28
HARDWARE STORES	2,617	$213,445,418	$8,536,523	1.16
GARDEN SUPPLY STORES	1,858	$51,453,658	$2,058,093	.28
MOBILE HOME DEALERS	206	$2,635,021	$105,404	.01
* GROUP TOTALS *	8,863	$989,986,245	$39,595,087	5.39
GENERAL MERCHANDISE GROUP				
DEPARTMENT STORES	1,090	$1,434,171,061	$57,366,261	7.81
VARIETY STORES	957	$500,575,521	$20,022,780	2.73
MISCELLANEOUS GENERAL MERCHANDISE STORES	4,657	$429,531,682	$17,181,190	2.34
* GROUP TOTALS *	6,704	$2,364,278,264	$94,570,231	12.87

RETAIL SALES
BY BUSINESS CLASSIFICATION
FISCAL YEAR 1990

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
FOOD DEALERS GROUP				
GROCERY STORES	4,882	$1,023,079,996	$40,923,031	5.57
MEAT AND FISH MARKETS	170	$584,720	$23,387	.00
FRUIT AND VEGETABLE MARKETS	85	$892,622	$35,707	.00
CONFECTIONERY STORES	366	$6,563,142	$262,428	.04
DAIRY PRODUCT STORES	257	$6,730,607	$268,849	.04
BAKERIES	629	$5,700,652	$227,990	.03
MISCELLANEOUS FOOD STORES	740	$6,969,432	$278,736	.04
* GROUP TOTALS *	7,129	$1,050,521,171	$42,020,128	5.72
MOTOR VEHICLE GROUP				
AUTOMOBILE DEALERS	3,516	$262,788,639	$10,511,265	1.43
AUTOMOTIVE PARTS	4,971	$292,371,293	$11,694,510	1.59
GAS STATIONS	8,887	$353,694,807	$14,147,352	1.93
RECREATIONAL VEHICLES	1,808	$74,757,831	$2,990,276	.41
* GROUP TOTALS *	19,182	$983,612,570	$39,343,403	5.36
APPAREL GROUP				
MEN S AND BOY S APPAREL STORES	706	$67,475,941	$2,699,035	.37
WOMEN S APPAREL STORES	3,112	$225,722,185	$9,062,627	1.23
FAMILY AND CHILDREN S APPAREL STORES	1,826	$151,962,000	$6,077,646	.83

RETAIL SALES
BY BUSINESS CLASSIFICATION
FISCAL YEAR 1990

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
SHOE STORES	1,670	$121,734,012	$4,869,348	.66
OTHER APPAREL STORES	1,207	$30,894,288	$1,235,483	.17
* GROUP TOTALS *	8,521	$597,788,426	$23,944,139	3.26
HOME FURNISHINGS AND APPLIANCES GROUP				
FURNITURE STORES	2,479	$248,363,604	$9,933,326	1.35
HOME FURNISHING STORES	2,179	$88,827,487	$3,552,661	.48
APPLIANCE, ENTERTAINMENT EQUIPMENT STORES	6,256	$323,837,731	$12,950,976	1.76
* GROUP TOTALS *	10,914	$661,028,822	$26,436,963	3.60
EATING AND DRINKING PLACES GROUP				
EATING PLACES	19,313	$1,423,883,824	$56,955,330	7.75
DRINKING PLACES	8,892	$252,323,410	$10,087,263	1.37
* GROUP TOTALS *	28,205	$1,676,207,234	$67,042,593	9.12
SPECIALTY RETAIL STORES GROUP				
DRUG STORES	2,638	$245,323,093	$9,811,984	1.34
LIQUOR STORES	610	$30,082,670	$1,203,182	.16
USED MERCHANDISE STORES	8,764	$66,550,276	$2,661,684	.36
SPORTING GOODS STORES	6,910	$119,164,696	$4,766,683	.65
BOOKS AND STATIONERY STORES	1,938	$93,862,610	$3,754,236	.51
JEWELRY STORES	2,273	$117,500,778	$4,699,408	.64

RETAIL SALES
BY BUSINESS CLASSIFICATION
FISCAL YEAR 1990

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
HOBBY AND TOY STORES	11,860	$71,286,136	$2,851,199	.39
GIFT AND NOVELTY SHOPS	3,373	$74,778,809	$2,990,072	.41
MAIL ORDER STORES	1,049	$32,135,267	$1,285,419	.17
VENDING MACHINES	1,200	$54,868,369	$2,194,541	.30
DIRECT SELLING	5,456	$55,288,176	$2,211,418	.30
FUEL AND ICE DEALERS	1,302	$64,048,288	$2,561,931	.35
FLORISTS	2,684	$62,896,917	$2,515,067	.34
OTHER SPECIALTY SHOPS	14,978	$383,657,331	$15,345,125	2.09
* GROUP TOTALS *	65,035	$1,471,443,416	$58,851,949	8.01

SERVICES GROUP

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
FINANCE, INSURANCE AND REAL ESTATE	4,494	$88,487,893	$3,538,437	.48
HOTELS AND OTHER LODGING PLACES	3,283	$285,204,294	$11,407,866	1.55
LAUNDRY AND CLEANING	4,331	$99,060,969	$3,962,095	.54
PHOTOGRAPHIC STUDIOS	2,601	$39,057,974	$1,561,494	.21
BEAUTY SHOPS	20,794	$140,006,409	$5,598,672	.76
BARBER SHOPS	4,122	$31,663,483	$1,266,187	.17
SHOE REPAIR SHOPS	516	$4,561,867	$182,463	.02
FUNERAL HOMES	1,753	$55,057,317	$2,202,200	.30
OTHER PERSONAL SERVICES	3,541	$25,662,800	$1,026,012	.14
BUILDING MAINTENANCE	3,150	$45,824,923	$1,832,913	.25
EMPLOYMENT AGENCIES	342	$19,288,034	$771,516	.11

RETAIL SALES
BY BUSINESS CLASSIFICATION
FISCAL YEAR 1990

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
OTHER BUSINESS SERVICES	8,533	$289,768,731	$11,590,352	1.58
AUTOMOBILE RENTAL AND STORAGE	712	$46,671,718	$1,866,832	.25
AUTOMOBILE REPAIR AND SERVICES	18,869	$358,325,740	$14,330,570	1.95
ELECTRICAL REPAIR	4,131	$70,520,471	$2,820,168	.38
WATCH, JEWELRY REPAIR	212	$1,963,154	$78,523	.01
FURNITURE REPAIR	3,234	$12,277,940	$491,039	.07
MISCELLANEOUS REPAIR	13,317	$178,515,955	$7,139,760	.97
MOTION PICTURE THEATRES	626	$35,827,430	$1,433,063	.20
AMUSEMENT PARKS AND SERVICES	8,209	$232,157,524	$9,282,806	1.26
EDUCATION INSTITUTIONS	879	$31,348,157	$1,253,836	.17
OTHER SERVICES	5,086	$265,297,148	$10,610,705	1.44
* GROUP TOTALS *	112,735	$2,356,569,931	$94,247,509	12.83
		WHOLESALE GOODS GROUP		
MOTOR VEHICLE	1,327	$64,499,095	$2,579,888	.35
FURNITURE AND HOME FURNISHINGS	129	$6,924,259	$276,970	.04
CONSTRUCTION MATERIALS	6,703	$521,376,986	$20,854,403	2.84
FARM AND CONSTRUCTION MACHINERY	11,853	$710,986,692	$28,440,575	3.87
MISCELLANEOUS DURABLE GOODS	1,213	$47,984,925	$1,919,394	.26
APPAREL, PIECE GOODS	91	$4,242,433	$169,700	.02

RETAIL SALES
BY BUSINESS CLASSIFICATION
FISCAL YEAR 1990

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
GROCERIES AND FARM PRODUCTS	1,173	$49,582,668	$1,983,268	.27
MISCELLANEOUS NONDURABLE GOODS	9,797	$335,515,433	$13,420,347	1.83
* GROUP TOTALS *	32,286	$1,741,112,491	$69,644,545	9.48
MISCELLANEOUS GROUP				
AGRICULTURE PRODUCTION AND SERVICES	6,150	$78,727,880	$3,148,158	.43
MINING	442	$26,213,707	$1,048,532	.14
GENERAL CONTRACTORS	5,342	$104,880,785	$4,195,135	.57
PLUMBING AND HEATING CONTRACTORS	6,105	$178,207,783	$7,127,246	.97
PAINTING CONTRACTORS	2,872	$24,048,044	$961,859	.13
ELECTRICAL CONTRACTORS	3,871	$100,811,807	$4,032,364	.55
CARPENTRY CONTRACTORS	2,788	$34,409,111	$1,376,306	.19
OTHER SPECIAL TRADE CONTRACTORS	4,070	$123,396,511	$4,935,865	.67
FOOD MANUFACTURERS	1,071	$25,694,199	$1,027,702	.14
APPAREL AND TEXTILE MANUFACTURERS	174	$8,731,687	$349,269	.05
FURNITURE, WOOD AND PAPER MANUFACTURERS	1,255	$48,638,321	$1,945,527	.26
PUBLISHERS OF BOOKS AND NEWSPAPERS	897	$20,816,293	$832,657	.11
COMMERCIAL PRINTERS	2,764	$148,352,217	$5,934,081	.81
NONMETALLIC PRODUCT MANUFACTURERS	1,395	$75,567,745	$3,022,723	.41

RETAIL SALES
BY BUSINESS CLASSIFICATION
FISCAL YEAR 1990

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
INDUSTRIAL EQUIPMENT MANUFACTURERS	2,954	$164,649,800	$6,586,004	.90
MISCELLANEOUS MANUFACTURERS	599	$19,822,953	$792,911	.11
TEMPORARY RETAILERS	2,688	$41,502,044	$1,233,540	.17
* GROUP TOTALS *	45,437	$1,224,470,887	$48,549,879	6.61
* LATE FILERS *	17,053	$188,730,240	$7,547,693	1.03
** GRAND TOTAL **	371,229	$17,953,167,717	$717,706,299	100.00 *

* PERCENTAGE MAY NOT EQUAL 100 DUE TO ROUNDING

USE TAX

USE TAX ON MOTOR VECHICLES AND TRAILERS
BY COUNTY
YEAR ENDING MARCH 31 1990

ADAIR	2,127	389,440.43
ADAMS	1,224	184,305.95
ALLAMAKEE	3,480	537,377.83
APPANOOSE	3,951	482,865.64
AUDUBON	1,813	336,876.20
BENTON	5,754	929,111.26
BLACK HAWK	30,858	4,935,646.46
BOONE	6,393	1,017,530.53
BREMER	5,557	974,667.01
BUCHANAN	5,495	824,548.13
BUENA VISTA	4,972	874,079.53
BUTLER	4,009	594,004.35
CALHOUN	2,798	503,164.30
CARROLL	4,932	954,096.19
CASS	3,948	708,394.94
CEDAR	4,637	776,879.75
CERRO GORDO	11,992	1,979,463.18
CHEROKEE	3,646	632,618.03
CHICKASAW	3,631	527,658.58
CLARKE	2,346	336,719.22
CLAY	4,676	762,029.15
CLAYTON	4,693	774,000.61
CLINTON	12,864	2,069,707.85
CRAWFORD	4,405	671,432.36
DALLAS	8,135	1,353,390.94
DAVIS	2,253	309,928.59
DECATUR	2,102	276,302.92
DELAWARE	4,343	742,803.13
DES MOINES	11,376	1,779,602.48
DICKINSON	3,929	718,016.54
DUBUQUE	19,749	3,394,451.24
EMMET	2,813	437,829.17
FAYETTE	5,461	892,688.20
FLOYD	4,469	682,457.49
FRANKLIN	2,849	494,831.23
FREMONT	2,230	355,447.46
GREENE	2,857	454,679.71
GRUNDY	2,984	551,364.95
GUTHRIE	2,928	467,916.77
HAMILTON	4,759	700,382.47
HANCOCK	3,039	502,515.19
HARDIN	4,876	826,029.40
HARRISON	4,014	641,967.27
HENRY	4,762	777,361.33
HOWARD	2,490	351,866.10
HUMBOLDT	3,015	503,810.23
IDA	2,123	369,572.07
IOWA	3,805	662,240.79
JACKSON	5,689	758,283.56
JASPER	9,927	1,650,523.07
JEFFERSON	4,268	675,366.84
JOHNSON	17642	3,611,184.20
JONES	4,913	754,324.75
KEOKUK	3,121	496,733.10
KOSSUTH	4,470	814,375.95
LEE	10,050	1,574,968.14
LINN	42,321	7,612,593.12
LOUISA	3,600	479,909.72
LUCAS	2,516	376,121.84
LYON	2,827	481,319.05
MADISON	3,602	546,847.03
MAHASKA	5,769	870,496.38
MARION	7,526	1,280,958.18
MARSHALL	10,298	1,623,846.49
MILLS	3,507	583,459.79
MITCHELL	2,786	393,588.85
MONONA	2,809	432,310.85
MONROE	2,247	342,827.58
MONTGOMERY	3,300	545,676.47
MUSCATINE	11,735	1,773,951.66
O'BRIEN	3,826	677,088.24
OSCEOLA	1,850	305,148.44
PAGE	4,341	642,139.58
PALO ALTO	2,366	400,868.72
PLYMOUTH	5,230	918,898.43
POCAHONTAS	2,359	455,406.76
POLK	85,391	16,339,387.33
POTTAWATTAMIE	24,304	3,567,054.09
POWESHIEK	4,476	787,023.05
RINGGOLD	1,420	216,021.42
SAC	3,007	521,063.43
SCOTT	38,247	6,830,928.85
SHELBY	3,066	579,365.03
SIOUX	6,716	1,196,558.15
STORY	13,994	2,736,448.02
TAMA	4,399	699,406.05
TAYLOR	1,729	256,647.20
UNION	3,532	481,663.76
VAN BUREN	2,227	320,413.57
WAPELLO	10,463	1,435,841.83
WARREN	9,398	1,610,302.52
WASHINGTON	5,021	809,555.73
WAYNE	1,764	261,817.20
WEBSTER	10,239	1,604,307.10
WINNEBAGO	2,963	492,159.88
WINNESHIEK	4,707	781,575.94
WOODBURY	26,189	3,929,192.91
WORTH	2,007	312,340.62
WRIGHT	3,639	645,212.03
MOTOR VEHICLE	155	137,321.78
TOTALS	709,510	118,854,897.43

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
FISCAL YEAR 1990

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
UTILITIES & TRANSPORTATION GROUP				
COMMUNICATION UTILITIES	392	$48,630,232	$1,945,209	2.50
ELECTRIC AND GAS UTILITIES	118	$44,753,091	$1,790,127	2.30
WATER AND SANITATION UTILITIES	27	$236,855	$9,473	.01
TRANSPORTATION COMPANIES	185	$46,279,852	$1,851,194	2.38
* GROUP TOTALS *	722	$139,900,030	$5,596,003	7.20
BUILDING MATERIALS GROUP				
BUILDING MATERIAL DEALERS	526	$22,634,210	$905,295	1.16
PAINT AND GLASS STORES	39	$856,263	$34,250	.04
HARDWARE STORES	112	$2,306,420	$92,258	.12
GARDEN SUPPLY STORES	76	$984,835	$39,391	.05
MOBILE HOME DEALERS	7	$0	$0	.00
* GROUP TOTALS *	760	$26,781,728	$1,071,194	1.38
GENERAL MERCHANDISE GROUP				
DEPARTMENT STORES	24	$50,213,254	$2,008,531	2.58
VARIETY STORES	8	$911,421	$36,457	.05
MISCELLANEOUS GENERAL MERCHANDISE STORES	20	$215,965	$8,636	.01
* GROUP TOTALS *	52	$51,340,640	$2,053,624	2.64

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
FISCAL YEAR 1990

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
FOOD DEALERS GROUP				
GROCERY STORES	39	$1,027,528	$41,102	.05
MEAT AND FISH MARKETS	5	$31,101	$1,244	.00
FRUIT AND VEGETABLE MARKETS	3	$370	$15	.00
CONFECTIONERY STORES	21	$458,699	$18,349	.02
DAIRY PRODUCT STORES	1	$0	$0	.00
BAKERIES	0	$0	$0	.00
MISCELLANEOUS FOOD STORES	25	$77,373	$3,095	.00
* GROUP TOTALS *	94	$1,595,071	$63,805	.08
MOTOR VEHICLE GROUP				
AUTOMOBILE DEALERS	69	$2,665,611	$106,624	.14
AUTOMOTIVE PARTS	318	$10,108,838	$404,204	.52
GAS STATIONS	109	$5,114,692	$204,587	.26
RECREATIONAL VEHICLES	110	$2,770,968	$110,840	.14
* GROUP TOTALS *	606	$20,660,109	$826,255	1.06
APPAREL GROUP				
MEN S AND BOY S APPAREL STORES	12	$249,344	$9,974	.01
WOMEN S APPAREL STORES	49	$2,003,427	$80,139	.10
FAMILY AND CHILDREN S APPAREL STORES	51	$1,316,553	$52,663	.07

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
FISCAL YEAR 1990

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
SHOE STORES	44	$2,722,528	$108,896	.14
OTHER APPAREL STORES	59	$771,891	$30,878	.04
* GROUP TOTALS *	215	$7,063,743	$282,550	.36
HOME FURNISHINGS AND APPLIANCES GROUP				
FURNITURE STORES	362	$9,339,715	$373,566	.48
HOME FURNISHING STORES	267	$28,286,974	$1,131,481	1.46
APPLIANCE, ENTERTAINMENT EQUIPMENT STORES	497	$15,264,802	$610,590	.79
* GROUP TOTALS *	1,126	$52,891,491	$2,115,637	2.72
EATING AND DRINKING PLACES GROUP				
EATING PLACES	127	$1,922,995	$76,923	.10
DRINKING PLACES	0	$0	$0	.00
* GROUP TOTALS *	127	$1,922,995	$76,923	.10
SPECIALTY RETAIL STORES GROUP				
DRUG STORES	20	$1,647,979	$65,922	.08
LIQUOR STORES	12	$204,970	$8,198	.01
USED MERCHANDISE STORES	305	$1,750,143	$70,004	.09
SPORTING GOODS STORES	137	$1,731,868	$69,276	.09
BOOKS AND STATIONERY STORES	187	$6,577,357	$263,092	.34
JEWELRY STORES	84	$1,099,757	$43,988	.06

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
FISCAL YEAR 1990

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
HOBBY AND TOY STORES	479	$1,223,696	$48,948	.06
GIFT AND NOVELTY SHOPS	113	$2,137,995	$85,494	.11
MAIL ORDER STORES	327	$27,049,778	$1,081,994	1.39
VENDING MACHINES	186	$3,215,936	$128,631	.17
DIRECT SELLING	784	$32,770,587	$1,310,823	1.69
FUEL AND ICE DEALERS	201	$2,234,275	$89,373	.11
FLORISTS	23	$30,409	$1,216	.00
OTHER SPECIALTY SHOPS	1,307	$62,714,151	$2,508,560	3.23
* GROUP TOTALS *	4,165	$144,388,901	$5,775,519	7.43

SERVICES GROUP

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
FINANCE, INSURANCE AND REAL ESTATE	424	$10,593,656	$423,753	.55
HOTELS AND OTHER LODGING PLACES	45	$722,789	$28,910	.04
LAUNDRY AND CLEANING	196	$7,685,202	$307,393	.40
PHOTOGRAPHIC STUDIOS	120	$3,150,108	$126,003	.16
BEAUTY SHOPS	17	$359,693	$14,388	.02
BARBER SHOPS	16	$9,195	$367	.00
SHOE REPAIR SHOPS	4	$3,081	$123	.00
FUNERAL HOMES	21	$53,582	$2,143	.00
OTHER PERSONAL SERVICES	97	$1,632,805	$65,315	.08
BUILDING MAINTENANCE	234	$3,140,616	$125,627	.16
EMPLOYMENT AGENCIES	3	$18,900	$756	.00

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
FISCAL YEAR 1990

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
OTHER BUSINESS SERVICES	3,477	$189,052,298	$7,562,234	9.73
AUTOMOBILE RENTAL AND STORAGE	155	$5,821,425	$232,858	.30
AUTOMOBILE REPAIR AND SERVICES	187	$3,221,613	$128,865	.17
ELECTRICAL REPAIR	266	$4,036,257	$161,451	.21
WATCH, JEWELRY REPAIR	0	$0	$0	.00
FURNITURE REPAIR	42	$102,305	$4,091	.01
MISCELLANEOUS REPAIR	551	$11,716,174	$468,072	.60
MOTION PICTURE THEATRES	49	$1,847,164	$73,886	.10
AMUSEMENT PARKS AND SERVICES	106	$1,829,214	$73,172	.09
EDUCATION INSTITUTIONS	20	$217,092	$8,685	.01
OTHER SERVICES	183	$2,864,650	$114,581	.15
* GROUP TOTALS *	6,213	$248,077,819	$9,922,673	12.76
WHOLESALE GOODS GROUP				
MOTOR VEHICLE	267	$8,503,410	$340,144	.44
FURNITURE AND HOME FURNISHINGS	135	$2,925,246	$117,014	.15
CONSTRUCTION MATERIALS	2,261	$115,116,697	$4,604,674	5.92
FARM AND CONSTRUCTION MACHINERY	6,778	$288,619,305	$11,544,772	14.85
MISCELLANEOUS DURABLE GOODS	349	$17,749,861	$709,994	.91
APPAREL, PIECE GOODS	79	$2,999,490	$119,978	.15

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
FISCAL YEAR 1990

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
GROCERIES AND FARM PRODUCTS	288	$13,506,639	$540,268	.69
MISCELLANEOUS NONDURABLE GOODS	1,509	$72,446,910	$2,897,852	3.73
* GROUP TOTALS *	11,666	$521,867,558	$20,874,696	26.85
MISCELLANEOUS GROUP				
AGRICULTURE PRODUCTION AND SERVICES	281	$9,231,289	$369,248	.47
MINING	56	$1,324,047	$52,963	.07
GENERAL CONTRACTORS	1,148	$37,318,262	$1,492,735	1.92
PLUMBING AND HEATING CONTRACTORS	423	$12,028,724	$481,152	.62
PAINTING CONTRACTORS	124	$732,175	$29,285	.04
ELECTRICAL CONTRACTORS	227	$5,495,561	$219,820	.28
CARPENTRY CONTRACTORS	85	$994,112	$39,762	.05
OTHER SPECIAL TRADE CONTRACTORS	908	$19,783,695	$791,355	1.02
FOOD MANUFACTURERS	287	$21,785,739	$871,427	1.12
APPAREL AND TEXTILE MANUFACTURERS	197	$9,305,251	$372,209	.48
FURNITURE, WOOD AND PAPER MANUFACTURERS	716	$24,421,852	$977,035	1.26
PUBLISHERS OF BOOKS AND NEWSPAPERS	173	$18,627,680	$745,108	.96
COMMERCIAL PRINTERS	381	$42,523,060	$1,700,922	2.19
NONMETALLIC PRODUCT MANUFACTURERS	1,473	$92,493,130	$3,711,437	4.77

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
FISCAL YEAR 1990

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
INDUSTRIAL EQUIPMENT MANUFACTURERS	3,995	$274,095,898	$10,963,815	14.10
MISCELLANEOUS MANUFACTURERS	863	$79,403,730	$3,176,148	4.09
TEMPORARY RETAILERS	205	$3,798,189	$758	.00
* GROUP TOTALS *	11,542	$653,362,394	$25,995,179	33.44
* LATE FILERS *	1,172	$23,173,632	$925,039	1.19
** GRAND TOTAL **	38,460	$1,893,026,111	$75,579,097	100.00 *

* - PERCENTAGE MAY NOT EQUAL 100 DUE TO ROUNDING

CONSUMERS USE TAX
BY BUSINESS CLASSIFICATION
FISCAL YEAR 1990

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
UTILITIES & TRANSPORTATION GROUP				
COMMUNICATION UTILITIES	729	$49,354,824	$1,974,208	7.63 *
ELECTRIC AND GAS UTILITIES	655	$57,123,179	$2,284,917	8.83 *
WATER AND SANITATION UTILITIES	71	$1,564,271	$62,570	.24 *
TRANSPORTATION COMPANIES	579	$13,421,582	$536,861	2.08 *
* GROUP TOTALS *	2,034	$121,463,856	$4,858,556	18.78 *
BUILDING MATERIALS GROUP				
BUILDING MATERIAL DEALERS	205	$1,394,853	$55,792	.22 *
PAINT AND GLASS STORES	4	$12,200	$488	.00 *
HARDWARE STORES	8	$3,471	$139	.00 *
GARDEN SUPPLY STORES	36	$244,805	$9,792	.04 *
MOBILE HOME DEALERS	0	$0	$0	.00 *
* GROUP TOTALS *	253	$1,655,329	$66,211	.26 *
GENERAL MERCHANDISE GROUP				
DEPARTMENT STORES	27	$3,327,346	$133,095	.51 *
VARIETY STORES	0	$0	$0	.00 *
MISCELLANEOUS GENERAL MERCHANDISE STORES	26	$522,306	$20,891	.08 *
* GROUP TOTALS *	53	$3,849,652	$153,986	.60 *

FOOD DEALERS GROUP

CONSUMERS USE TAX
BY BUSINESS CLASSIFICATION
FISCAL YEAR 1990

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
GROCERY STORES	26	$2,880,997	$115,239	.45 *
MEAT AND FISH MARKETS	16	$115,100	$4,604	.02 *
FRUIT AND VEGETABLE MARKETS	0	$0	$0	.00 *
CONFECTIONERY STORES	0	$0	$0	.00 *
DAIRY PRODUCT STORES	6	$67,883	$2,715	.01 *
BAKERIES	5	$49,145	$1,966	.01 *
MISCELLANEOUS FOOD STORES	8	$6,070	$243	.00 *
* GROUP TOTALS *	61	$3,119,195	$124,767	.48 *
MOTOR VEHICLE GROUP				
AUTOMOBILE DEALERS	96	$170,493	$6,814	.03 *
AUTOMOTIVE PARTS	68	$2,912,378	$116,495	.45 *
GAS STATIONS	71	$197,524	$7,901	.03 *
RECREATIONAL VEHICLES	20	$48,266	$1,930	.01 *
* GROUP TOTALS *	255	$3,328,661	$133,140	.51 *
APPAREL GROUP				
MEN S AND BOY S APPAREL STORES	24	$5,200	$208	.00 *
WOMEN S APPAREL STORES	231	$188,148	$7,529	.03 *
FAMILY AND CHILDREN S APPAREL STORES	23	$24,693	$988	.00 *
SHOE STORES	70	$317,306	$12,689	.05 *
OTHER APPAREL STORES	8	$113,155	$4,526	.02 *

CONSUMERS USE TAX
BY BUSINESS CLASSIFICATION
FISCAL YEAR 1990

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
* GROUP TOTALS *	356	$648,502	$25,940	.10 *
HOME FURNISHINGS AND APPLIANCES GROUP				
FURNITURE STORES	28	$471,050	$18,843	.07 *
HOME FURNISHING STORES	61	$7,696,253	$307,853	1.19 *
APPLIANCE, ENTERTAINMENT EQUIPMENT STORES	41	$204,703	$8,191	.03 *
* GROUP TOTALS *	130	$8,372,006	$334,887	1.29 *
EATING AND DRINKING PLACES GROUP				
EATING PLACES	330	$3,275,203	$131,008	.51 *
DRINKING PLACES	8	$12,650	$506	.00 *
* GROUP TOTALS *	338	$3,287,853	$131,514	.51 *
SPECIALTY RETAIL STORES GROUP				
DRUG STORES	11	$138,720	$5,549	.02 *
LIQUOR STORES	0	$0	$0	.00 *
USED MERCHANDISE STORES	12	$854	$34	.00 *
SPORTING GOODS STORES	58	$439,295	$17,574	.07 *
BOOKS AND STATIONERY STORES	40	$743,136	$29,723	.11 *
JEWELRY STORES	59	$16,076	$644	.00 *
HOBBY AND TOY STORES	13	$35,741	$1,431	.01 *
GIFT AND NOVELTY SHOPS	8	$3,402	$136	.00 *

CONSUMERS USE TAX
BY BUSINESS CLASSIFICATION
FISCAL YEAR 1990

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE-SALES	COMPUTED TAX	OF TAX
MAIL ORDER STORES	8	$27,239	$1,090	.00 *
VENDING MACHINES	195	$978,848	$39,154	.15 *
DIRECT SELLING	39	$1,207,178	$48,287	.19 *
FUEL AND ICE DEALERS	79	$352,809	$14,112	.05 *
FLORISTS	8	$954	$38	.00 *
OTHER SPECIALTY SHOPS	158	$2,472,885	$98,915	.38 *
* GROUP TOTALS *	688	$6,417,137	$256,687	.99 *
		SERVICES GROUP		
FINANCE, INSURANCE AND REAL ESTATE	1,781	$24,014,207	$960,519	3.71 *
HOTELS AND OTHER LODGING PLACES	270	$2,914,843	$116,595	.45 *
LAUNDRY AND CLEANING	71	$1,964,176	$78,567	.30 *
PHOTOGRAPHIC STUDIOS	4	$5,217	$209	.00 *
BEAUTY SHOPS	4	$4,930	$197	.00 *
BARBER SHOPS	0	$0	$0	.00 *
SHOE REPAIR SHOPS	0	$0	$0	.00 *
FUNERAL HOMES	59	$40,781	$1,630	.01 *
OTHER PERSONAL SERVICES	43	$463,186	$18,528	.07 *
BUILDING MAINTENANCE	30	$138,860	$5,557	.02 *
EMPLOYMENT AGENCIES	11	$39,653	$1,587	.01 *
OTHER BUSINESS SERVICES	660	$20,267,274	$810,686	3.13 *
AUTOMOBILE RENTAL AND STORAGE	23	$414,335	$16,573	.06 *

CONSUMERS USE TAX
BY BUSINESS CLASSIFICATION
FISCAL YEAR 1990

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
AUTOMOBILE REPAIR AND SERVICES	121	$938,860	$37,552	.15 *
ELECTRICAL REPAIR	35	$227,779	$9,113	.04 *
WATCH, JEWELRY REPAIR	4	$3,714	$149	.00 *
FURNITURE REPAIR	24	$39,608	$1,583	.01 *
MISCELLANEOUS REPAIR	191	$1,713,717	$68,553	.27 *
MOTION PICTURE THEATRES	51	$43,892	$1,755	.01 *
AMUSEMENT PARKS AND SERVICES	172	$464,646	$18,585	.07 *
EDUCATION INSTITUTIONS	19	$172,261	$6,890	.03 *
OTHER SERVICES	3,336	$40,585,338	$1,623,434	6.28 *
* GROUP TOTALS *	6,909	$94,457,277	$3,778,262	14.61 *
		WHOLESALE GOODS GROUP		
MOTOR VEHICLE	41	$1,715,073	$68,604	.27 *
FURNITURE AND HOME FURNISHINGS	8	$49,549	$1,983	.01 *
CONSTRUCTION MATERIALS	253	$4,313,448	$172,541	.67 *
FARM AND CONSTRUCTION MACHINERY	476	$5,634,027	$225,367	.87 *
MISCELLANEOUS DURABLE GOODS	92	$6,178,170	$247,125	.96 *
APPAREL, PIECE GOODS	5	$0	$0	.00 *
GROCERIES AND FARM PRODUCTS	228	$7,071,623	$282,866	1.09 *
MISCELLANEOUS NONDURABLE GOODS	848	$6,732,206	$269,287	1.04 *

CONSUMERS USE TAX
BY BUSINESS CLASSIFICATION
FISCAL YEAR 1990

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
* GROUP TOTALS *	1,951	$31,694,096	$1,267,773	4.90 *
MISCELLANEOUS GROUP				
AGRICULTURE PRODUCTION AND SERVICES	246	$5,129,009	$205,162	.79 *
MINING	77	$697,248	$27,890	.11 *
GENERAL CONTRACTORS	1,040	$21,444,271	$857,782	3.32 *
PLUMBING AND HEATING CONTRACTORS	359	$4,018,473	$160,738	.62 *
PAINTING CONTRACTORS	29	$1,481,740	$59,269	.23 *
ELECTRICAL CONTRACTORS	163	$2,668,848	$106,751	.41 *
CARPENTRY CONTRACTORS	33	$814,620	$32,584	.13 *
OTHER SPECIAL TRADE CONTRACTORS	602	$11,281,246	$451,250	1.74 *
FOOD MANUFACTURERS	601	$62,856,950	$2,514,281	9.72 *
APPAREL AND TEXTILE MANUFACTURERS	92	$7,827,594	$313,103	1.21 *
FURNITURE, WOOD AND PAPER MANUFACTURERS	263	$13,162,547	$526,498	2.04 *
PUBLISHERS OF BOOKS AND NEWSPAPERS	229	$5,379,235	$215,170	.83 *
COMMERCIAL PRINTERS	219	$12,776,378	$511,049	1.98 *
NONMETALLIC PRODUCT MANUFACTURERS	668	$33,885,988	$1,355,438	5.24 *
INDUSTRIAL EQUIPMENT MANUFACTURERS	1,425	$172,584,052	$6,903,373	26.69 *
MISCELLANEOUS MANUFACTURERS	272	$8,138,859	$325,552	1.26 *

CONSUMERS USE TAX
BY BUSINESS CLASSIFICATION
FISCAL YEAR 1990

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	OF TAX
TEMPORARY RETAILERS	443	$3,819,550	$6,971	.03 *
* GROUP TOTALS *	6,761	$367,966,608	$14,572,867	56.34 *
* LATE FILERS *	730	$5,865,165	$160,639	.62 *
** GRAND TOTAL **	20,519	$652,125,337	$25,865,229	100.00 *

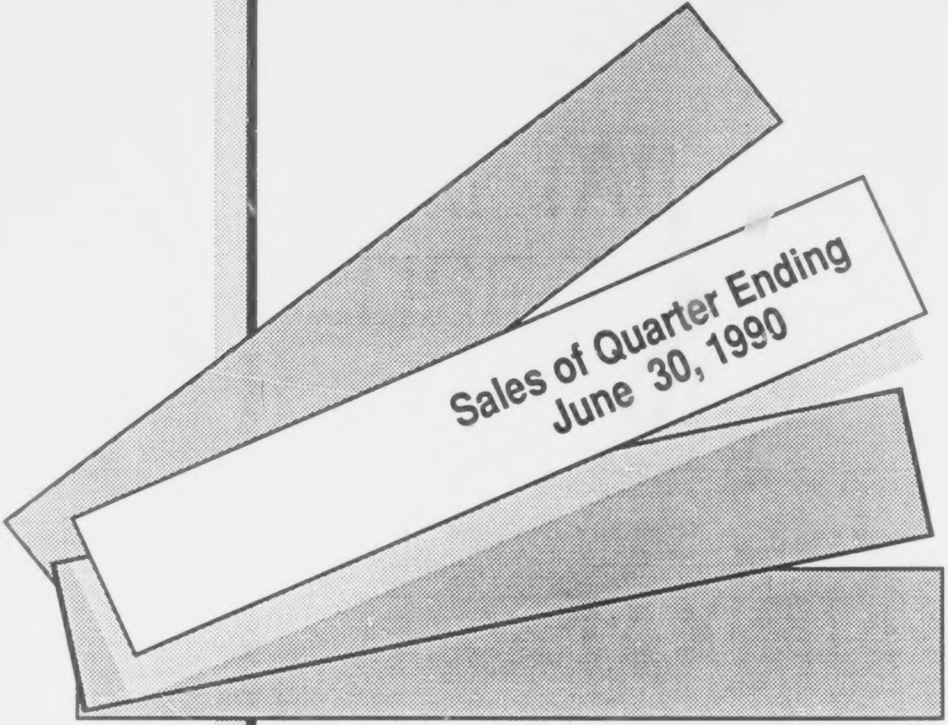
* PERCENTAGE MAY NOT EQUAL 100 DUE TO ROUNDING

CONSUMER USE TAX
BY COUNTY
FISCAL YEAR 1990

COUNTY	NO. OF RETURNS	COMPUTED TAX	COUNTY	NO. OF RETURNS	COMPUTED TAX
ADAIR	78	$14,262	JONES	127	$23,365
ADAMS	31	$7,138	KEOKUK	80	$6,043
ALLAMAKEE	145	$35,749	KOSSUTH	113	$24,489
APPANOOSE	60	$211,568	LEE	274	$488,707
AUDUBON	33	$2,196	LINN	1,378	$4,348,338
BENTON	112	$21,752	LOUISA	70	$6,126
BLACK HAWK	879	$2,335,106	LUCAS	32	$50,244
BOONE	139	$50,024	LYON	123	$25,774
BREMER	150	$134,271	MADISON	43	$13,737
BUCHANAN	126	$25,951	MAHASKA	186	$100,433
BUENA VISTA	111	$26,620	MARION	145	$218,744
BUTLER	92	$18,118	MARSHALL	272	$399,954
CALHOUN	58	$28,663	MILLS	44	$10,951
CARROLL	189	$86,102	MITCHELL	112	$25,347
CASS	128	$50,558	MONONA	78	$5,838
CEDAR	95	$28,746	MONROE	75	$13,100
CERRO GORDO	481	$247,001	MONTGOMERY	119	$72,802
CHEROKEE	77	$17,263	MUSCATINE	302	$763,114
CHICKASAW	90	$97,104	OBRIEN	171	$18,832
CLARKE	29	$11,319	OSCEOLA	59	$5,726
CLAY	207	$69,632	PAGE	170	$40,764
CLAYTON	128	$82,673	PALO ALTO	66	$19,331
CLINTON	269	$321,691	PLYMOUTH	124	$129,498
CRAWFORD	119	$304,710	POCAHONTAS	107	$53,637
DALLAS	159	$54,714	POLK	2,803	$5,639,168
DAVIS	71	$11,210	POTTAWATTAMIE	590	$356,932
DECATUR	37	$2,466	POWESHIEK	144	$500,633
DELAWARE	84	$13,977	RINGGOLD	31	$704
DES MOINES	379	$486,030	SAC	104	$26,060
DICKINSON	118	$28,397	SCOTT	1,052	$1,249,291
DUBUQUE	838	$1,337,220	SHELBY	133	$67,568
EMMET	100	$67,018	SIOUX	207	$121,331
FAYETTE	133	$38,024	STORY	430	$237,580
FLOYD	168	$108,162	TAMA	98	$24,810
FRANKLIN	99	$39,333	TAYLOR	35	$1,862
FREMONT	52	$4,060	UNION	61	$32,042
GREENE	102	$8,184	VAN BUREN	48	$10,313
GRUNDY	98	$26,229	WAPELLO	316	$685,508
GUTHRIE	67	$7,609	WARREN	113	$28,923
HAMILTON	176	$238,900	WASHINGTON	127	$26,940
HANCOCK	87	$31,276	WAYNE	60	$19,197
HARDIN	282	$113,973	WEBSTER	332	$523,857
HARRISON	88	$13,429	WINNEBAGO	121	$163,557
HENRY	126	$64,613	WINNESHIEK	134	$127,377
HOWARD	83	$14,236	WOODBURY	760	$905,727
HUMBOLDT	98	$64,803	WORTH	71	$26,920
IDA	59	$36,960	WRIGHT	151	$79,087
IOWA	121	$185,372			
JACKSON	113	$25,240	OUT OF STATE	4	$0
JASPER	184	$292,255			
JEFFERSON	140	$86,717			
JOHNSON	436	$486,324	GRAND TOTAL	20,519	$25,865,229

S [illegible] -1

IOWA
RETAIL SALES & USE TAX REPORT



Sales of Quarter Ending
June 30, 1990

Compiled by
State of Iowa
DEPARTMENT OF REVENUE & FINANCE
Information & Management Services Division
Hoover State Office Building
Des Moines, Iowa 50319
phone: (515) 281-5777

RETAIL SALES TAX
THE QUARTER IN REVIEW

COMPUTED TAX BY BUSINESS GROUP
QUARTER ENDING JUNE 30, 1990

Computed tax during the second quarter of 1990 amounted to $183,926,920, an increase of 4.94 percent from the same quarter in 1989. The number of businesses filing returns decreased from 88,578 to 87,721 or -.96 percent during the same period. This data indicates an increase in the average amount of computed tax reported per return.

Taxable Sales Tax by Business Group

During the second quarter of 1990, the Miscellaneous Group showed the largest increase in the number of filers with a .52 percent increase. Several business groups reported a slight decrease in the number of filers. The Home Furnishing and Utilities Groups showed decreases of -3.28 percent and -3.15 percent respectively, while Building Materials (-3.93 percent) and Food Dealers (-3.94 percent) Groups showed the largest decrease. The Specialty Retail Groups showed the largest increase in computed tax with a 9.66 percent increase. The Apparel and Food Dealers followed with increases of 6.60 and 6.31 respectively.

Business Group	# Bus. June 89	# Bus. June 90	% Change # Bus.	Computed Tax June 89	Computed Tax June 90	% Change Tax
Nonresidents	81	64	-20.98%	$ 194,009	$ 70,822	-63.50%
Utilities	2,221	2,151	- 3.15%	23,579,667	23,715,048	.57%
Building Materials	2,212	2,125	- 3.93%	10,880,875	11,476,242	5.47%
General Merchandise	1,698	1,669	- 1.71%	22,390,439	23,747,451	6.06%
Food Dealers	1,778	1,708	- 3.94%	10,251,620	10,898,891	6.31%
Motor Vehicle	4,764	4,617	- 3.08%	10,188,278	10,441,310	2.48%
Apparel	2,075	2,054	- 1.01%	5,428,730	5,787,035	6.60%
Home Furnishings	2,684	2,596	- 3.28%	6,277,595	6,645,268	5.85%
Eating and Drinking	7,026	7,001	- 0.36%	16,832,866	17,803,040	5.76%
Specialty Retail	14,450	14,137	- 2.17%	13,716,792	15,042,119	9.66%
Services	27,213	27,192	- 0.08%	24,039,497	25,351,908	5.45%
Wholesale Goods	7,732	7,697	- 0.45%	17,319,802	17,927,003	3.51%
Miscellaneous	10,777	10,834	+ 0.52%	12,559,657	13,196,260	5.07%
Late Filers	3,867	3,876	+ 0.23%	1,599,720	1,824,523	14.05%
TOTALS	88,578	87,721	- 0.97%	$175,259,547	$183,926,920	4.94%

USE TAX
THE QUARTER IN REVIEW

RETAILERS USE TAX BY BUSINESS GROUP
Number of Returns and Computed Tax
Quarter Ending June 30, 1990

Business Group	No. of Returns	% of Returns	Computed Tax	% of Tax
Utilities	180	1.98%	$ 1,909,068	9.54%
Building Materials	181	1.99	307,534	1.54
General Merchandise	14	0.15	417,553	2.09
Food Dealers	21	0.23	28,702	0.14
Motor Vehicle	137	1.51	205,056	1.02
Apparel	44	0.48	88,705	0.44
Home Furnishings	276	3.04	597,982	2.99
Eating and Drinking	27	0.30	26,690	0.13
Specialty Retail	884	9.74	1,492,325	7.46
Services	1,484	16.36	2,145,836	10.73
Wholesale Goods	2,811	30.98	5,661,079	28.30
Miscellaneous	2,760	30.42	6,883,975	34.41
Late Filers	259	2.85	242,249	1.22
	9,078	100.00%	$20,006,754	100.00%

COMPARISON OF USE TAXES FOR THE QUARTER ENDING June 30, 1989 and 1990

Use Tax	June 1989	June 1990	% Change
Retailers			
Number of Returns	9,433	9,078	-3.76%
Computed Tax	$18,945,556	$20,006,754	5.60%
Motor Vehicle			
Number of Units	199,333	194,943	-2.20%
Computed Tax	$31,765,918	$31,830,465	0.20%
Consumers			
Number of Returns	5,090	5,211	2.38%
Computed Tax	$ 6,468,676	$ 7,220,065	11.62%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1990

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
NON-RESIDENT	64	$1,783,922	$70,822	.04%
ADAIR COUNTY				
GREENFIELD*	108	$4,544,661	$181,783	.10%
ADAIR	50	$1,855,836	$74,133	.04%
STUART	29	$862,235	$34,490	.02%
BRIDGEWATER	21	$206,432	$8,157	.00%
FONTANELLE	28	$379,386	$15,179	.01%
ORIENT	23	$252,934	$10,117	.01%
NON-PERMIT	0	$0	$0	.00%
OTHER	66	$931,031	$37,239	.02%
* TOTAL COUNTY *	325	$9,032,515	$361,098	.20%
ADAMS COUNTY				
CORNING*	105	$3,825,327	$152,982	.08%
NON-PERMIT	1	$333	$10	.00%
OTHER	73	$449,850	$17,996	.01%
* TOTAL COUNTY *	179	$4,275,510	$170,988	.09%
ALLAMAKEE COUNTY				
WAUKON*	186	$7,690,278	$307,583	.17%
LANSING	80	$1,882,633	$75,306	.04%
POSTVILLE	81	$4,319,743	$172,752	.09%
NEW ALBIN	29	$380,034	$15,189	.01%
HARPERS FERRY	25	$354,513	$14,181	.01%
NON-PERMIT	2	$3,652	$110	.00%
OTHER	119	$726,920	$29,078	.02%
* TOTAL COUNTY *	522	$15,357,773	$614,199	.33%
APPANOOSE COUNTY				
CENTERVILLE*	258	$12,617,365	$504,519	.27%
CINCINNATI	11	$177,289	$7,091	.00%
MORAVIA	27	$257,165	$10,288	.01%
MOULTON	28	$312,715	$12,510	.01%
MYSTIC	18	$234,235	$9,370	.01%
NON-PERMIT	2	$39,930	$1,198	.00%
OTHER	114	$1,727,235	$69,088	.04%
* TOTAL COUNTY *	458	$15,365,934	$614,064	.33%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1990

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
AUDUBON COUNTY				
AUDUBON*	140	$5,389,642	$215,544	.12%
EXIRA	45	$683,142	$27,273	.01%
BRAYTON	10	$57,278	$2,284	.00%
KIMBALLTON	21	$266,303	$10,639	.01%
NON-PERMIT	1	$507	$15	.00%
OTHER	57	$426,992	$17,081	.01%
* TOTAL COUNTY *	274	$6,823,864	$272,836	.15%
BENTON COUNTY				
BELLE PLAINE	106	$3,724,501	$148,962	.08%
VINTON*	215	$8,455,853	$338,237	.18%
BLAIRSTOWN	38	$785,843	$31,431	.02%
SHELLSBURG	25	$495,412	$19,816	.01%
VAN HORNE	32	$458,076	$18,321	.01%
ATKINS	12	$352,453	$14,099	.01%
GARRISON	21	$144,367	$5,775	.00%
KEYSTONE	27	$753,251	$30,129	.02%
NEWHALL	29	$638,370	$25,534	.01%
NORWAY	23	$671,836	$26,874	.01%
URBANA	15	$284,435	$11,377	.01%
WALFORD	12	$284,092	$11,364	.01%
NON-PERMIT	1	$1,111	$33	.00%
OTHER	174	$1,888,790	$75,531	.04%
* TOTAL COUNTY *	730	$18,938,390	$757,483	.41%
BLACK HAWK COUNTY				
WATERLOO*	1,790	$154,021,763	$6,160,691	3.35%
CEDAR FALLS	866	$61,085,417	$2,443,346	1.33%
EVANSDALE	89	$1,998,652	$79,856	.04%
ELK RUN HTS	16	$642,850	$25,697	.01%
HUDSON	65	$1,962,889	$78,513	.04%
LA PORTE CITY	87	$1,943,973	$77,762	.04%
DUNKERTON	28	$476,318	$19,052	.01%
JANESVILLE	16	$206,617	$8,267	.00%
GILBERTVILLE	27	$433,805	$17,352	.01%
RAYMOND	19	$389,141	$15,548	.01%
NON-PERMIT	28	$172,201	$5,168	.00%
OTHER	89	$1,543,356	$61,736	.03%
* TOTAL COUNTY *	3,120	$224,876,982	$8,992,988	4.89%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1990

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
BOONE COUNTY				
BOONE*	386	$22,093,816	$883,726	.48%
MADRID	73	$2,014,124	$80,563	.04%
OGDEN	72	$1,794,537	$71,783	.04%
BOXHOLM	14	$165,166	$6,597	.00%
PILOT MOUND	12	$75,394	$3,017	.00%
NON-PERMIT	4	$4,883	$146	.00%
OTHER	130	$1,681,813	$67,265	.04%
* TOTAL COUNTY *	691	$27,829,733	$1,113,097	.61%
BREMER COUNTY				
WAVERLY*	268	$15,734,730	$629,382	.34%
SUMNER	92	$2,959,288	$118,372	.06%
TRIPOLI	58	$1,309,251	$52,372	.03%
DENVER	70	$2,190,817	$87,635	.05%
JANESVILLE	24	$498,411	$19,936	.01%
READLYN	34	$958,894	$38,358	.02%
PLAINFIELD	23	$480,836	$19,233	.01%
NON-PERMIT	10	$47,314	$1,420	.00%
OTHER	138	$1,308,110	$52,328	.03%
* TOTAL COUNTY *	717	$25,487,651	$1,019,036	.55%
BUCHANAN COUNTY				
INDEPENDENCE*	239	$12,980,913	$519,147	.28%
JESUP	73	$1,824,426	$72,937	.04%
FAIRBANK	40	$1,071,959	$42,879	.02%
HAZLETON	37	$473,831	$18,955	.01%
LAMONT	25	$255,023	$10,201	.01%
WINTHROP	39	$988,867	$39,551	.02%
AURORA	15	$105,437	$4,217	.00%
BRANDON	18	$124,751	$4,991	.00%
QUASQUETON	18	$218,205	$8,731	.00%
ROWLEY	14	$90,359	$3,613	.00%
NON-PERMIT	10	$83,539	$2,508	.00%
OTHER	166	$1,718,363	$68,738	.04%
* TOTAL COUNTY *	694	$19,935,673	$796,468	.43%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1990

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
BUENA VISTA COUNTY				
STORM LAKE*	374	$23,883,943	$955,344	.52%
ALTA	65	$2,872,776	$114,909	.06%
ALBERT CITY	37	$593,140	$23,726	.01%
MARATHON	17	$208,525	$8,336	.00%
NEWELL	43	$670,111	$26,809	.01%
SIOUX RAPIDS	56	$1,341,551	$53,662	.03%
LAKESIDE	13	$58,468	$2,338	.00%
REMBRANDT	14	$142,184	$5,686	.00%
LINN GROVE	14	$74,222	$2,968	.00%
NON-PERMIT	1	$223,067	$6,692	.00%
OTHER	75	$801,259	$32,017	.02%
* TOTAL COUNTY *	709	$30,869,246	$1,232,487	.67%
BUTLER COUNTY				
CLARKSVILLE	57	$1,137,700	$45,508	.02%
GREENE	63	$1,626,810	$65,071	.04%
PARKERSBURG	71	$1,736,650	$69,467	.04%
SHELL ROCK	52	$770,839	$30,834	.02%
ALLISON*	57	$2,226,292	$89,051	.05%
APLINGTON	47	$928,274	$37,013	.02%
DUMONT	37	$822,249	$32,806	.02%
NEW HARTFORD	27	$453,959	$18,156	.01%
BRISTOW	12	$55,468	$2,220	.00%
NON-PERMIT	1	$2,762	$83	.00%
OTHER	135	$1,208,977	$48,331	.03%
* TOTAL COUNTY *	559	$10,969,980	$438,540	.24%
CALHOUN COUNTY				
LAKE CITY	94	$2,514,327	$100,568	.05%
MANSON	72	$1,877,500	$75,069	.04%
ROCKWELL CITY*	100	$2,946,732	$117,873	.06%
LOHRVILLE	28	$311,298	$12,451	.01%
POMEROY	37	$438,408	$17,537	.01%
FARNHAMVILLE	23	$420,328	$16,814	.01%
NON-PERMIT	0	$0	$0	.00%
OTHER	88	$383,912	$15,347	.01%
* TOTAL COUNTY *	442	$8,892,505	$355,659	.19%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1990

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
CARROLL COUNTY				
CARROLL*	396	$26,468,505	$1,058,562	.58%
COON RAPIDS	67	$1,583,804	$63,279	.03%
MANNING	74	$1,959,867	$78,281	.04%
BREDA	40	$971,325	$38,851	.02%
GLIDDEN	40	$1,449,785	$57,993	.03%
ARCADIA	26	$492,713	$19,710	.01%
DEDHAM	16	$222,267	$8,891	.00%
HALBUR	15	$537,137	$21,485	.01%
TEMPLETON	25	$393,515	$15,738	.01%
NON-PERMIT	2	$14,986	$449	.00%
OTHER	99	$867,473	$34,699	.02%
* TOTAL COUNTY *	800	$34,961,377	$1,397,938	.76%
CASS COUNTY				
ATLANTIC*	338	$16,529,265	$661,175	.36%
ANITA	55	$1,039,217	$41,541	.02%
GRISWOLD	69	$1,247,375	$49,895	.03%
LEWIS	20	$133,845	$5,354	.00%
CUMBERLAND	17	$211,292	$8,451	.00%
MASSENA	21	$388,986	$15,557	.01%
WIOTA	11	$90,360	$3,614	.00%
NON-PERMIT	1	$404	$12	.00%
OTHER	96	$848,272	$33,935	.02%
* TOTAL COUNTY *	628	$20,489,016	$819,534	.45%
CEDAR COUNTY				
TIPTON*	161	$5,909,738	$236,390	.13%
DURANT	70	$2,465,152	$98,605	.05%
MECHANICSVILLE	36	$501,240	$20,048	.01%
WEST BRANCH	82	$1,372,085	$54,883	.03%
CLARENCE	47	$806,317	$32,244	.02%
LOWDEN	45	$817,725	$32,690	.02%
STANWOOD	37	$526,461	$21,055	.01%
BENNETT	23	$238,202	$9,526	.01%
NON-PERMIT	1	$4,404	$132	.00%
OTHER	111	$933,755	$37,338	.02%
* TOTAL COUNTY *	613	$13,575,079	$542,911	.30%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1990

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
CERRO GORDO COUNTY				
MASON CITY*	963	$81,554,745	$3,262,177	1.77%
CLEAR LAKE	295	$12,680,931	$507,195	.28%
VENTURA	29	$507,582	$20,301	.01%
ROCKWELL	31	$386,112	$15,444	.01%
MESERVEY	15	$75,557	$3,022	.00%
SWALEDALE	15	$293,783	$11,751	.01%
THORNTON	23	$272,028	$10,879	.01%
NON-PERMIT	21	$68,874	$2,100	.00%
OTHER	141	$3,041,899	$121,674	.07%
* TOTAL COUNTY *	1,533	$98,881,511	$3,954,543	2.15%
CHEROKEE COUNTY				
CHEROKEE*	279	$13,354,451	$534,166	.29%
MARCUS	63	$1,767,085	$70,669	.04%
AURELIA	45	$826,959	$33,078	.02%
CLEGHORN	17	$189,813	$7,592	.00%
QUIMBY	24	$520,850	$20,833	.01%
WASHTA	15	$71,258	$2,850	.00%
NON-PERMIT	2	$3,695	$111	.00%
OTHER	96	$563,994	$22,559	.01%
* TOTAL COUNTY *	541	$17,298,105	$691,858	.38%
CHICKASAW COUNTY				
NEW HAMPTON*	205	$7,485,603	$299,427	.16%
NASHUA	63	$1,313,771	$52,552	.03%
FREDERICKSBURG	51	$1,271,957	$50,875	.03%
LAWLER	22	$531,414	$21,255	.01%
ALTA VISTA	20	$323,584	$12,944	.01%
IONIA	17	$145,950	$5,837	.00%
NON-PERMIT	3	$3,014	$90	.00%
OTHER	123	$699,980	$27,946	.02%
* TOTAL COUNTY *	504	$11,775,273	$470,926	.26%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1990

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
CLARKE COUNTY				
OSCEOLA*	186	$9,413,569	$376,542	.20%
MURRAY	27	$212,766	$8,513	.00%
NON-PERMIT	1	$468	$14	.00%
OTHER	66	$731,505	$29,260	.02%
* TOTAL COUNTY *	280	$10,358,308	$414,329	.23%
CLAY COUNTY				
SPENCER*	472	$27,947,794	$1,117,514	.61%
EVERLY	30	$669,711	$26,789	.01%
PETERSON	30	$218,909	$8,756	.00%
FOSTORIA	10	$315,045	$12,600	.01%
ROYAL	24	$222,809	$8,913	.00%
WEBB	14	$155,573	$6,224	.00%
NON-PERMIT	7	$7,639	$230	.00%
OTHER	105	$1,012,079	$40,484	.02%
* TOTAL COUNTY *	692	$30,549,559	$1,221,510	.66%
CLAYTON COUNTY				
ELKADER*	110	$3,721,970	$148,874	.08%
GUTTENBERG	107	$3,148,194	$125,932	.07%
MONONA	71	$2,194,329	$87,768	.05%
STRAWBERRY PT	63	$1,385,290	$55,360	.03%
EDGEWOOD	45	$985,907	$39,434	.02%
GARNAVILLO	41	$853,087	$34,125	.02%
MARQUETTE	21	$346,313	$13,851	.01%
MCGREGOR	68	$1,195,111	$47,805	.03%
FARMERSBURG	14	$116,917	$4,677	.00%
LUANA	20	$221,044	$8,840	.00%
VOLGA CITY	15	$172,561	$6,903	.00%
NON-PERMIT	3	$23,038	$691	.00%
OTHER	161	$1,200,958	$47,996	.03%
* TOTAL COUNTY *	739	$15,564,719	$622,256	.34%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1990

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
CLINTON COUNTY				
CLINTON*	821	$56,456,482	$2,258,262	1.23%
DE WITT	177	$7,064,704	$282,588	.15%
CAMANCHE	80	$1,509,226	$60,366	.03%
DELMAR	12	$94,463	$3,778	.00%
GRAND MOUND	34	$459,565	$18,381	.01%
LOST NATION	31	$393,731	$15,750	.01%
WHEATLAND	30	$540,035	$21,604	.01%
CALAMUS	13	$316,376	$12,655	.01%
CHARLOTTE	15	$387,831	$15,515	.01%
GOOSE LAKE	13	$124,778	$4,991	.00%
LOW MOOR	21	$270,819	$10,835	.01%
WELTON	12	$73,588	$2,943	.00%
NON-PERMIT	9	$87,255	$2,619	.00%
OTHER	193	$2,099,445	$83,978	.05%
* TOTAL COUNTY *	1,461	$69,878,298	$2,794,265	1.52%
CRAWFORD COUNTY				
DENISON*	294	$14,593,754	$583,656	.32%
CHARTER OAK	33	$851,137	$34,044	.02%
DOW CITY	22	$161,146	$6,446	.00%
MANILLA	44	$704,210	$28,131	.02%
SCHLESWIG	42	$483,969	$19,337	.01%
VAIL	22	$174,157	$6,968	.00%
DELOIT	11	$94,687	$3,748	.00%
KIRON	24	$339,895	$13,594	.01%
WESTSIDE	21	$324,177	$12,967	.01%
NON-PERMIT	3	$21,918	$658	.00%
OTHER	108	$1,323,749	$52,950	.03%
* TOTAL COUNTY *	624	$19,072,799	$762,499	.41%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1990

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
DALLAS COUNTY				
PERRY	256	$11,751,657	$470,024	.26%
ADEL*	108	$4,168,668	$166,749	.09%
DALLAS CENTER	49	$1,176,182	$47,049	.03%
DEXTER	28	$1,123,510	$44,941	.02%
REDFIELD	32	$588,908	$23,516	.01%
WAUKEE	64	$3,321,150	$132,850	.07%
WOODWARD	40	$728,152	$29,109	.02%
DE SOTO	28	$346,619	$13,865	.01%
GRANGER	24	$690,407	$27,617	.02%
MINBURN	11	$275,911	$11,036	.01%
VAN METER	25	$856,051	$34,241	.02%
NON-PERMIT	8	$96,892	$2,907	.00%
OTHER	198	$3,042,299	$121,689	.07%
* TOTAL COUNTY *	871	$28,166,406	$1,125,593	.61%
DAVIS COUNTY				
BLOOMFIELD*	132	$5,575,110	$223,004	.12%
DRAKESVILLE	12	$79,999	$3,201	.00%
PULASKI	10	$150,393	$6,015	.00%
NON-PERMIT	1	$10,666	$320	.00%
OTHER	135	$968,218	$38,722	.02%
* TOTAL COUNTY *	290	$6,784,386	$271,262	.15%
DECATUR COUNTY				
LAMONI	80	$1,917,684	$76,701	.04%
LEON*	83	$2,637,727	$105,512	.06%
DECATUR CITY	16	$188,298	$7,532	.00%
GRAND RIVER	11	$99,853	$3,994	.00%
NON-PERMIT	0	$0	$0	.00%
OTHER	97	$545,206	$21,806	.01%
* TOTAL COUNTY *	287	$5,388,768	$215,545	.12%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1990

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
DELAWARE COUNTY				
MANCHESTER*	206	$11,186,142	$447,308	.24%
EARLVILLE	30	$392,731	$15,709	.01%
EDGEWOOD	23	$557,338	$22,294	.01%
HOPKINTON	28	$492,287	$19,690	.01%
COLESBURG	24	$454,925	$18,194	.01%
DELHI	31	$659,616	$26,385	.01%
DUNDEE	10	$263,199	$10,528	.01%
GREELEY	11	$127,729	$5,110	.00%
RYAN	19	$168,857	$6,754	.00%
NON-PERMIT	2	$2,459	$74	.00%
OTHER	163	$2,450,591	$98,010	.05%
* TOTAL COUNTY *	547	$16,755,874	$670,056	.36%
DES MOINES COUNTY				
BURLINGTON*	771	$59,376,270	$2,374,948	1.29%
MEDIAPOLIS	76	$2,558,847	$102,353	.06%
WEST BURLINGTON	154	$11,840,256	$473,612	.26%
DANVILLE	36	$727,527	$29,101	.02%
NON-PERMIT	4	$28,893	$866	.00%
OTHER	171	$3,782,243	$151,283	.08%
* TOTAL COUNTY *	1,212	$78,314,036	$3,132,163	1.70%
DICKINSON COUNTY				
MILFORD	125	$3,901,576	$156,063	.08%
SPIRIT LAKE*	248	$16,991,396	$679,586	.37%
ARNOLDS PARK	137	$3,179,181	$127,049	.07%
LAKE PARK	48	$907,787	$36,312	.02%
OKOBOJI	43	$4,260,593	$170,424	.09%
TERRIL	15	$204,380	$8,176	.00%
NON-PERMIT	1	$372	$11	.00%
OTHER	167	$5,893,159	$235,729	.13%
* TOTAL COUNTY *	784	$35,338,444	$1,413,350	.77%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1990

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
DUBUQUE COUNTY				
DUBUQUE*	1,678	$132,050,500	$5,282,030	2.87%
CASCADE	86	$2,384,503	$95,380	.05%
DYERSVILLE	170	$8,526,599	$341,071	.19%
EPWORTH	40	$544,932	$21,797	.01%
FARLEY	46	$835,583	$33,423	.02%
BERNARD	20	$199,086	$7,964	.00%
HOLY CROSS	19	$254,508	$10,181	.01%
LUXEMBURG	14	$182,527	$7,304	.00%
NEW VIENNA	25	$622,948	$24,916	.01%
PEOSTA	28	$724,498	$28,981	.02%
SHERRILL	14	$136,260	$5,448	.00%
WORTHINGTON	18	$394,278	$15,770	.01%
NON-PERMIT	20	$206,041	$6,182	.00%
OTHER	185	$5,110,842	$204,432	.11%
* TOTAL COUNTY *	2,363	$152,173,105	$6,084,879	3.31%
EMMET COUNTY				
ESTHERVILLE*	260	$12,923,847	$516,941	.28%
ARMSTRONG	70	$1,440,183	$57,589	.03%
RINGSTED	24	$695,498	$27,816	.02%
WALLINGFORD	13	$80,871	$3,223	.00%
NON-PERMIT	4	$26,076	$782	.00%
OTHER	69	$515,486	$20,621	.01%
* TOTAL COUNTY *	440	$15,681,961	$626,972	.34%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1990

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
FAYETTE COUNTY				
OELWEIN	265	$11,692,359	$467,671	.25%
FAYETTE	60	$753,715	$30,146	.02%
WEST UNION*	118	$5,910,332	$236,416	.13%
ARLINGTON	19	$348,647	$13,946	.01%
CLERMONT	33	$993,129	$39,714	.02%
ELGIN	31	$760,049	$30,403	.02%
HAWKEYE	32	$439,376	$17,571	.01%
MAYNARD	18	$596,041	$23,840	.01%
ST LUCAS	13	$272,402	$10,897	.01%
WADENA	12	$93,226	$3,728	.00%
WAUCOMA	18	$225,284	$9,012	.00%
NON-PERMIT	0	$0	$0	.00%
OTHER	176	$3,130,571	$125,210	.07%
* TOTAL COUNTY *	795	$25,215,131	$1,008,554	.55%
FLOYD COUNTY				
CHARLES CITY*	304	$15,374,152	$614,920	.33%
NORA SPRINGS	48	$997,903	$39,917	.02%
ROCKFORD	38	$649,130	$25,965	.01%
FLOYD	17	$378,670	$15,147	.01%
MARBLE ROCK	18	$225,318	$9,012	.00%
RUDD	24	$249,706	$9,987	.01%
NON-PERMIT	1	$9,613	$288	.00%
OTHER	117	$849,019	$33,954	.02%
* TOTAL COUNTY *	567	$18,733,511	$749,190	.41%
FRANKLIN COUNTY				
HAMPTON*	190	$8,087,688	$323,504	.18%
ACKLEY	11	$173,130	$6,926	.00%
SHEFFIELD	47	$632,641	$25,305	.01%
ALEXANDER	11	$85,694	$3,429	.00%
COULTER	11	$340,185	$13,609	.01%
GENEVA	15	$69,160	$2,766	.00%
LATIMER	30	$427,390	$17,096	.01%
NON-PERMIT	0	$0	$0	.00%
OTHER	96	$699,414	$27,967	.02%
* TOTAL COUNTY *	411	$10,515,302	$420,602	.23%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1990

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
FREMONT COUNTY				
HAMBURG	61	$1,226,487	$49,057	.03%
SIDNEY*	53	$793,742	$31,751	.02%
TABOR	41	$587,314	$23,490	.01%
FARRAGUT	17	$135,408	$5,415	.00%
RANDOLPH	11	$113,581	$4,544	.00%
RIVERTON	13	$161,850	$6,474	.00%
NON-PERMIT	4	$4,993	$149	.00%
OTHER	91	$3,405,692	$136,188	.07%
* TOTAL COUNTY *	291	$6,429,067	$257,068	.14%
GREENE COUNTY				
JEFFERSON*	205	$8,827,114	$353,053	.19%
CHURDAN	21	$164,687	$6,588	.00%
GRAND JCT	39	$696,955	$27,877	.02%
SCRANTON	32	$565,922	$22,636	.01%
PATON	18	$161,847	$6,474	.00%
RIPPEY	16	$216,464	$8,659	.00%
NON-PERMIT	1	$4,692	$141	.00%
OTHER	44	$186,931	$7,476	.00%
* TOTAL COUNTY *	376	$10,824,612	$432,904	.24%
GRUNDY COUNTY				
GRUNDY CENTER*	110	$4,377,922	$175,115	.10%
REINBECK	79	$1,705,710	$68,229	.04%
CONRAD	51	$920,243	$36,805	.02%
DIKE	41	$823,615	$32,948	.02%
WELLSBURG	37	$590,063	$23,599	.01%
BEAMAN	13	$133,169	$5,326	.00%
HOLLAND	14	$73,085	$2,919	.00%
NON-PERMIT	2	$2,666	$80	.00%
OTHER	82	$696,854	$27,822	.02%
* TOTAL COUNTY *	429	$9,323,327	$372,843	.20%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1990

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
GUTHRIE COUNTY				
GUTHRIE CENTER*	83	$3,736,085	$149,443	.08%
PANORA	71	$3,280,124	$131,204	.07%
STUART	50	$1,469,349	$58,778	.03%
BAYARD	20	$458,461	$18,339	.01%
CASEY	25	$326,704	$12,989	.01%
BAGLEY	10	$103,063	$4,121	.00%
MENLO	14	$257,878	$10,314	.01%
YALE	16	$205,379	$8,216	.00%
NON-PERMIT	1	$158	$5	.00%
OTHER	71	$696,743	$27,870	.02%
* TOTAL COUNTY *	361	$10,533,944	$421,279	.23%
HAMILTON COUNTY				
WEBSTER CITY*	281	$13,594,754	$543,719	.30%
JEWELL	48	$1,367,767	$54,708	.03%
STRATFORD	40	$881,441	$35,257	.02%
WILLIAMS	33	$1,217,305	$48,691	.03%
BLAIRSBURG	11	$217,570	$8,701	.00%
ELLSWORTH	24	$421,112	$16,845	.01%
KAMRAR	13	$107,240	$4,281	.00%
STANHOPE	18	$291,651	$11,667	.01%
NON-PERMIT	0	$0	$0	.00%
OTHER	96	$1,180,274	$47,132	.03%
* TOTAL COUNTY *	564	$19,279,114	$771,001	.42%
HANCOCK COUNTY				
BRITT	93	$2,801,742	$112,059	.06%
GARNER*	106	$5,502,909	$220,101	.12%
KANAWHA	32	$693,979	$27,759	.02%
KLEMME	27	$272,775	$10,911	.01%
CORWITH	21	$235,541	$9,421	.01%
CRYSTAL LAKE	12	$73,887	$2,955	.00%
GOODELL	10	$61,779	$2,472	.00%
WODEN	16	$210,336	$8,414	.00%
FOREST CITY	10	$331,637	$13,265	.01%
NON-PERMIT	2	$13,904	$417	.00%
OTHER	93	$908,390	$36,338	.02%
* TOTAL COUNTY *	422	$11,106,879	$444,112	.24%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1990

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
HARDIN COUNTY				
IOWA FALLS	294	$13,368,351	$534,721	.29%
ACKLEY	73	$1,509,472	$60,382	.03%
ELDORA*	137	$4,542,967	$181,716	.10%
ALDEN	35	$481,396	$19,257	.01%
HUBBARD	46	$1,037,414	$41,492	.02%
RADCLIFFE	31	$413,159	$16,526	.01%
STEAMBOAT ROCK	19	$166,194	$6,649	.00%
UNION	37	$639,386	$25,573	.01%
NON-PERMIT	3	$24,592	$738	.00%
OTHER	169	$2,435,160	$97,403	.05%
* TOTAL COUNTY *	844	$24,618,091	$984,457	.54%
HARRISON COUNTY				
DUNLAP	62	$1,255,376	$50,217	.03%
LOGAN*	60	$1,641,774	$65,672	.04%
MISSOURI VALLEY	122	$5,014,724	$200,572	.11%
WOODBINE	58	$1,070,870	$42,811	.02%
MAGNOLIA	10	$50,734	$2,029	.00%
MONDAMIN	21	$207,724	$8,309	.00%
PERSIA	21	$116,288	$4,653	.00%
PISGAH	17	$149,913	$5,996	.00%
NON-PERMIT	1	$2,573	$77	.00%
OTHER	90	$1,744,768	$69,785	.04%
* TOTAL COUNTY *	462	$11,254,744	$450,121	.24%
HENRY COUNTY				
MT PLEASANT*	270	$21,739,512	$869,534	.47%
NEW LONDON	57	$1,118,940	$44,746	.02%
WAYLAND	41	$696,186	$27,847	.02%
WINFIELD	54	$1,104,813	$44,192	.02%
OLDS	16	$288,145	$11,527	.01%
SALEM	10	$98-049	$3,922	.00%
NON-PERMIT	3	$1,355	$41	.00%
OTHER	157	$2,847,756	$113,906	.06%
* TOTAL COUNTY *	608	$27,894,756	$1,115,715	.61%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1990

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
HOWARD COUNTY				
CRESCO*	185	$7,499,179	$299,964	.16%
ELMA	36	$452,970	$18,119	.01%
LIME SPRINGS	24	$339,277	$13,569	.01%
RICEVILLE	17	$345,120	$13,806	.01%
CHESTER	19	$296,941	$11,875	.01%
PROTIVIN	21	$285,750	$11,430	.01%
NON-PERMIT	3	$10,163	$305	.00%
OTHER	89	$663,594	$26,533	.01%
* TOTAL COUNTY *	394	$9,892,994	$395,601	.22%
HUMBOLDT COUNTY				
HUMBOLDT	215	$10,735,261	$429,401	.23%
DAKOTA CITY*	31	$399,650	$15,986	.01%
GILMORE CITY	12	$421,025	$16,840	.01%
LIVERMORE	23	$359,677	$14,354	.01%
BODE	20	$236,990	$9,479	.01%
RENWICK	18	$425,036	$17,004	.01%
NON-PERMIT	2	$4,455	$134	.00%
OTHER	90	$715,240	$28,571	.02%
* TOTAL COUNTY *	411	$13,297,334	$531,769	.29%
IDA COUNTY				
HOLSTEIN	77	$1,511,785	$60,467	.03%
IDA GROVE*	133	$6,370,749	$254,827	.14%
BATTLE CREEK	37	$520,578	$20,824	.01%
ARTHUR	12	$116,998	$4,679	.00%
GALVA	15	$158,486	$6,341	.00%
NON-PERMIT	2	$6,410	$193	.00%
OTHER	52	$149,060	$5,965	.00%
* TOTAL COUNTY *	328	$8,834,066	$353,296	.19%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1990

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
IOWA COUNTY				
MARENGO*	97	$3,488,927	$139,544	.08%
NORTH ENGLISH	38	$518,076	$20,719	.01%
WILLIAMSBURG	106	$7,559,327	$302,365	.16%
VICTOR	44	$929,424	$37,173	.02%
LADORA	13	$51,801	$2,073	.00%
MILLERSBURG	12	$153,590	$6,144	.00%
NON-PERMIT	3	$35,302	$1,059	.00%
OTHER	257	$9,959,914	$398,368	.22%
* TOTAL COUNTY *	570	$22,696,361	$907,445	.49%
JACKSON COUNTY				
MAQUOKETA*	275	$11,055,045	$442,096	.24%
BELLEVUE	105	$2,272,139	$90,567	.05%
PRESTON	50	$1,287,281	$51,492	.03%
SABULA	31	$421,652	$16,866	.01%
ANDREW	12	$128,759	$5,149	.00%
BALDWIN	11	$31,473	$1,259	.00%
LA MOTTE	18	$250,778	$10,030	.01%
MILES	22	$569,251	$22,769	.01%
SPRINGBROOK	10	$70,186	$2,808	.00%
NON-PERMIT	7	$4,831	$145	.00%
OTHER	183	$3,137,448	$125,496	.07%
* TOTAL COUNTY *	724	$19,228,843	$768,677	.42%
JASPER COUNTY				
NEWTON*	479	$37,108,395	$1,484,321	.81%
COLFAX	74	$1,670,047	$66,800	.04%
MONROE	65	$1,973,983	$78,960	.04%
BAXTER	39	$518,522	$20,731	.01%
KELLOGG	26	$475,963	$19,038	.01%
PRAIRIE CITY	45	$2,197,555	$87,884	.05%
LYNNVILLE	23	$482,688	$19,309	.01%
MINGO	15	$49,261	$1,971	.00%
SULLY	38	$1,645,677	$65,748	.04%
NON-PERMIT	3	$2,621	$78	.00%
OTHER	204	$2,690,141	$107,426	.06%
* TOTAL COUNTY *	1,011	$48,814,853	$1,952,266	1.06%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1990

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
JEFFERSON COUNTY				
FAIRFIELD*	372	$18,199,721	$727,851	.40%
BATAVIA	21	$287,260	$11,489	.01%
LIBERTYVILLE	11	$168,778	$6,751	.00%
PACKWOOD	14	$232,140	$9,286	.01%
NON-PERMIT	9	$30,382	$911	.00%
OTHER	116	$1,221,297	$48,808	.03%
* TOTAL COUNTY *	543	$20,139,578	$805,096	.44%
JOHNSON COUNTY				
IOWA CITY*	1,211	$116,032,632	$4,641,127	2.52%
CORALVILLE	272	$29,655,737	$1,186,216	.64%
LONE TREE	38	$393,892	$15,754	.01%
OXFORD	30	$435,294	$17,413	.01%
SOLON	52	$1,443,602	$57,746	.03%
HILLS	12	$515,064	$20,603	.01%
NORTH LIBERTY	54	$2,133,582	$85,344	.05%
SWISHER	26	$607,614	$24,270	.01%
TIFFIN	10	$510,711	$20,427	.01%
NON-PERMIT	15	$89,354	$2,680	.00%
OTHER	269	$5,663,482	$226,531	.12%
* TOTAL COUNTY *	1,989	$157,480,964	$6,298,111	3.42%
JONES COUNTY				
ANAMOSA*	146	$10,305,232	$412,186	.22%
MONTICELLO	206	$8,760,629	$350,423	.19%
OLIN	37	$411,356	$16,455	.01%
OXFORD JCT	26	$279,635	$11,147	.01%
WYOMING	39	$700,436	$27,942	.02%
MARTELLE	10	$95,251	$3,810	.00%
ONSLOW	11	$95,296	$3,812	.00%
NON-PERMIT	3	$2,946	$89	.00%
OTHER	211	$2,937,597	$117,501	.06%
* TOTAL COUNTY *	689	$23,588,378	$943,365	.51%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1990

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
KEOKUK COUNTY				
KEOTA	52	$844,054	$33,760	.02%
SIGOURNEY*	92	$3,993,070	$159,687	.09%
HEDRICK	39	$356,411	$14,200	.01%
RICHLAND	25	$251,491	$10,061	.01%
WHAT CHEER	29	$380,088	$15,205	.01%
KESWICK	17	$340,433	$13,617	.01%
SOUTH ENGLISH	11	$166,778	$6,671	.00%
NON-PERMIT	5	$5,563	$167	.00%
OTHER	162	$1,119,829	$44,790	.02%
* TOTAL COUNTY *	432	$7,457,717	$298,158	.16%
KOSSUTH COUNTY				
ALGONA*	296	$16,094,017	$643,751	.35%
BANCROFT	52	$1,375,703	$55,027	.03%
BURT	19	$269,728	$10,789	.01%
LU VERNE	15	$200,943	$8,037	.00%
SWEA CITY	39	$587,313	$23,493	.01%
TITONKA	31	$495,370	$19,814	.01%
WESLEY	23	$712,858	$28,513	.02%
WHITTEMORE	26	$578,074	$23,124	.01%
FENTON	20	$288,217	$11,514	.01%
LAKOTA	20	$172,282	$6,890	.00%
LEDYARD	15	$140,462	$5,619	.00%
LONE ROCK	11	$154,461	$6,178	.00%
NON-PERMIT	1	$786	$24	.00%
OTHER	143	$1,577,102	$63,053	.03%
* TOTAL COUNTY *	711	$22,647,316	$905,826	.49%
LEE COUNTY				
FT MADISON*	341	$19,180,420	$767,039	.42%
KEOKUK	438	$29,503,924	$1,179,857	.64%
DONNELLSON	55	$1,290,476	$51,592	.03%
MONTROSE	22	$316,422	$12,658	.01%
WEST POINT	50	$992,869	$39,719	.02%
ST PAUL	13	$667,784	$26,711	.01%
HOUGHTON	10	$346,968	$13,878	.01%
NON-PERMIT	5	$7,003	$209	.00%
OTHER	256	$4,147,152	$165,885	.09%
* TOTAL COUNTY *	1,190	$56,453,018	$2,257,548	1.23%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1990

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
LINN COUNTY				
CEDAR RAPIDS*	3,167	$338,614,036	$13,544,248	7.36%
MARION	564	$34,426,165	$1,377,026	.75%
CENTER POINT	52	$1,262,527	$50,501	.03%
CENTRAL CITY	63	$758,171	$30,313	.02%
HIAWATHA	109	$3,876,650	$155,039	.08%
LISBON	57	$771,600	$30,855	.02%
MT VERNON	121	$4,964,144	$198,544	.11%
COGGON	32	$427,965	$17,117	.01%
FAIRFAX	34	$839,545	$33,580	.02%
SPRINGVILLE	46	$623,247	$24,930	.01%
WALKER	36	$351,328	$14,023	.01%
ALBURNETTE	28	$346,026	$13,843	.01%
ELY	31	$830,781	$33,230	.02%
PALO	24	$825,646	$33,025	.02%
NON-PERMIT	50	$467,952	$14,038	.01%
OTHER	212	$5,817,336	$232,692	.13%
* TOTAL COUNTY *	4,626	$395,203,119	$15,803,004	8.59%
LOUISA COUNTY				
COLUMBUS JCT	78	$2,045,793	$81,831	.04%
WAPELLO*	83	$1,927,056	$77,080	.04%
MORNING SUN	35	$587,627	$23,504	.01%
GRANDVIEW	12	$206,234	$8,251	.00%
OAKVILLE	20	$317,248	$12,651	.01%
NON-PERMIT	1	$200	$6	.00%
OTHER	93	$1,320,644	$52,827	.03%
* TOTAL COUNTY *	322	$6,404,802	$256,150	.14%
LUCAS COUNTY				
CHARITON*	194	$12,085,238	$483,387	.26%
RUSSELL	19	$435,530	$17,410	.01%
NON-PERMIT	1	$297	$9	.00%
OTHER	83	$890,122	$35,605	.02%
* TOTAL COUNTY *	297	$13,411,187	$536,411	.29%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1990

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
LYON COUNTY				
ROCK RAPIDS*	108	$4,608,938	$184,359	.10%
GEORGE	55	$1,213,691	$48,544	.03%
DOON	31	$555,595	$22,224	.01%
INWOOD	40	$955,775	$38,232	.02%
LARCHWOOD	38	$818,218	$32,728	.02%
LITTLE ROCK	15	$215,508	$8,620	.00%
LESTER	16	$223,307	$8,933	.00%
NON-PERMIT	0	$0	$0	.00%
OTHER	107	$759,858	$30,397	.02%
* TOTAL COUNTY *	410	$9,350,890	$374,037	.20%
MADISON COUNTY				
WINTERSET*	169	$7,853,195	$314,123	.17%
EARLHAM	39	$1,324,951	$53,000	.03%
ST CHARLES	22	$368,490	$14,737	.01%
TRURO	17	$239,580	$9,583	.01%
NON-PERMIT	1	$213	$6	.00%
OTHER	116	$1,031,827	$41,279	.02%
* TOTAL COUNTY *	364	$10,818,256	$432,728	.24%
MAHASKA COUNTY				
OSKALOOSA*	429	$27,301,984	$1,092,051	.59%
NEW SHARON	60	$724,943	$28,975	.02%
BARNES CITY	13	$59,974	$2,396	.00%
FREMONT	28	$202,365	$8,091	.00%
ROSE HILL	10	$74,099	$2,963	.00%
NON-PERMIT	3	$4,365	$130	.00%
OTHER	172	$1,668,967	$66,758	.04%
* TOTAL COUNTY *	715	$30,036,697	$1,201,364	.65%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1990

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
MARION COUNTY				
KNOXVILLE*	249	$14,918,277	$596,631	.32%
PELLA	284	$16,401,396	$656,026	.36%
PLEASANTVILLE	50	$1,150,312	$46,014	.03%
BUSSEY	14	$176,574	$7,062	.00%
MELCHER	28	$345,252	$13,810	.01%
NON-PERMIT	3	$4,080	$123	.00%
OTHER	198	$2,766,776	$110,674	.06%
* TOTAL COUNTY *	826	$35,762,667	$1,430,340	.78%
MARSHALL COUNTY				
MARSHALLTOWN*	794	$57,438,269	$2,297,518	1.25%
STATE CENTER	62	$878,513	$35,140	.02%
ALBION	18	$280,548	$11,198	.01%
GILMAN	27	$308,599	$12,342	.01%
MELBOURNE	16	$170,015	$6,796	.00%
LAUREL	13	$207,662	$8,308	.00%
LE GRAND	27	$647,428	$25,899	.01%
RHODES	15	$46,365	$1,855	.00%
NON-PERMIT	4	$2,247	$68	.00%
OTHER	122	$2,804,728	$112,158	.06%
* TOTAL COUNTY *	1,098	$62,784,374	$2,511,282	1.37%
MILLS COUNTY				
GLENWOOD*	132	$6,594,243	$263,743	.14%
MALVERN	38	$795,067	$31,800	.02%
EMERSON	28	$370,931	$14,838	.01%
NON-PERMIT	1	$3,401	$102	.00%
OTHER	117	$1,112,500	$44,498	.02%
* TOTAL COUNTY *	316	$8,876,142	$354,981	.19%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1990

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
MITCHELL COUNTY				
OSAGE*	154	$5,342,830	$213,668	.12%
ST ANSGAR	53	$2,816,417	$112,559	.06%
RICEVILLE	43	$620,617	$24,827	.01%
STACYVILLE	34	$593,352	$23,733	.01%
NON-PERMIT	2	$6,706	$202	.00%
OTHER	117	$1,121,653	$44,865	.02%
* TOTAL COUNTY *	403	$10,501,575	$419,834	.23%
MONONA COUNTY				
ONAWA*	151	$5,226,100	$209,037	.11%
MAPLETON	84	$2,405,088	$96,205	.05%
UTE	34	$392,323	$15,692	.01%
WHITING	28	$277,611	$11,105	.01%
BLENCOE	15	$201,722	$8,048	.00%
CASTANA	11	$41,171	$1,646	.00%
MOORHEAD	21	$208,312	$8,328	.00%
SOLDIER	17	$188,651	$7,548	.00%
NON-PERMIT	2	$1,610	$49	.00%
OTHER	63	$698,271	$27,908	.02%
* TOTAL COUNTY *	426	$9,640,859	$385,566	.21%
MONROE COUNTY				
ALBIA*	144	$6,495,817	$259,834	.14%
LOVILIA	28	$347,639	$13,905	.01%
NON-PERMIT	1	$66	$2	.00%
OTHER	75	$1,176,804	$47,071	.03%
* TOTAL COUNTY *	248	$8,020,326	$320,812	.17%
MONTGOMERY COUNTY				
RED OAK*	270	$15,675,292	$626,873	.34%
VILLISCA	53	$920,304	$36,785	.02%
STANTON	38	$864,574	$34,583	.02%
ELLIOTT	19	$163,182	$6,527	.00%
NON-PERMIT	2	$17,104	$627	.00%
OTHER	70	$510,590	$20,421	.01%
* TOTAL COUNTY *	452	$18,151,046	$725,816	.39%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1990

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
MUSCATINE COUNTY				
MUSCATINE*	654	$44,358,891	$1,774,281	.96%
WEST LIBERTY	95	$3,051,930	$122,076	.07%
WILTON	101	$7,058,902	$282,358	.15%
ATALISSA	10	$98,823	$3,954	.00%
NICHOLS	14	$331,895	$13,277	.01%
NON-PERMIT	9	$45,225	$1,357	.00%
OTHER	178	$3,328,220	$133,077	.07%
* TOTAL COUNTY *	1,061	$58,273,886	$2,330,380	1.27%
OBRIEN COUNTY				
SHELDON	231	$11,282,897	$451,295	.25%
HARTLEY	84	$1,785,209	$71,373	.04%
PAULLINA	61	$1,108,281	$44,330	.02%
PRIMGHAR*	51	$1,468,334	$58,685	.03%
SANBORN	61	$1,189,479	$47,577	.03%
SUTHERLAND	38	$584,329	$23,314	.01%
NON-PERMIT	4	$8,567	$256	.00%
OTHER	111	$1,074,909	$42,998	.02%
* TOTAL COUNTY *	641	$18,502,005	$739,828	.40%
OSCEOLA COUNTY				
SIBLEY*	117	$4,474,711	$178,985	.10%
ASHTON	20	$351,646	$14,064	.01%
OCHEYEDAN	30	$452,739	$18,102	.01%
MELVIN	18	$408,448	$16,312	.01%
NON-PERMIT	1	$2,944	$88	.00%
OTHER	71	$664,387	$26,578	.01%
* TOTAL COUNTY *	257	$6,354,875	$254,129	.14%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1990

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
PAGE COUNTY				
CLARINDA*	202	$9,350,884	$374,011	.20%
SHENANDOAH	271	$9,531,762	$381,193	.21%
ESSEX	35	$390,267	$15,610	.01%
BRADDYVILLE	14	$118,828	$4,753	.00%
COIN	10	$103,535	$4,140	.00%
NON-PERMIT	0	$0	$0	.00%
OTHER	92	$1,028,642	$41,146	.02%
* TOTAL COUNTY *	624	$20,523,918	$820,853	.45%
PALO ALTO COUNTY				
EMMETSBURG*	151	$5,218,704	$208,685	.11%
GRAETTINGER	46	$827,161	$33,083	.02%
RUTHVEN	33	$680,123	$27,206	.01%
WEST BEND	50	$1,334,086	$53,367	.03%
MALLARD	20	$212,784	$8,513	.00%
NON-PERMIT	0	$0	$0	.00%
OTHER	71	$792,491	$31,697	.02%
* TOTAL COUNTY *	371	$9,065,349	$362,551	.20%
PLYMOUTH COUNTY				
LE MARS*	345	$17,198,557	$687,901	.37%
AKRON	65	$1,654,246	$66,171	.04%
KINGSLEY	68	$1,529,561	$61,185	.03%
REMSEN	83	$2,195,787	$87,827	.05%
MERRILL	31	$423,706	$16,945	.01%
BRUNSVILLE	10	$94,887	$3,796	.00%
CRAIG	10	$107,667	$4,304	.00%
HINTON	23	$526,589	$21,064	.01%
OYENS	10	$33,437	$1,320	.00%
NON-PERMIT	5	$5,27[illegible]	$159	.00%
OTHER	108	$1,238,112	$49,466	.03%
* TOTAL COUNTY *	758	$25,007,826	$1,000,138	.54%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1990

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
POCAHONTAS COUNTY				
FONDA	33	$495,646	$19,828	.01%
LAURENS	97	$2,173,678	$86,947	.05%
POCAHONTAS*	124	$3,253,208	$130,001	.07%
GILMORE CITY	14	$456,685	$18,267	.01%
ROLFE	38	$839,569	$33,540	.02%
PALMER	19	$252,592	$10,103	.01%
NON-PERMIT	0	$0	$0	.00%
OTHER	99	$461,216	$18,447	.01%
* TOTAL COUNTY *	424	$7,932,594	$317,133	.17%
POLK COUNTY				
DES MOINES*	6,191	$775,062,725	$31,000,871	16.85%
WEST DES MOINES	1,004	$98,676,934	$3,947,004	2.15%
URBANDALE	259	$23,213,412	$928,196	.50%
ALTOONA	171	$15,675,932	$626,960	.34%
ANKENY	417	$29,079,168	$1,163,130	.63%
WINDSOR HTS	11	$434,148	$17,362	.01%
CLIVE	77	$8,377,686	$335,105	.18%
GRIMES	79	$2,829,075	$113,164	.06%
MITCHELLVILLE	32	$433,783	$17,352	.01%
POLK CITY	47	$1,390,613	$55,625	.03%
BONDURANT	39	$691,623	$27,664	.02%
ELKHART	13	$426,789	$17,071	.01%
PLEASANT HILL	22	$1,337,278	$53,491	.03%
RUNNELLS	40	$842,037	$33,684	.02%
JOHNSTON	138	$7,015,458	$280,472	.15%
ALLEMAN	11	$152,820	$6,113	.00%
NON-PERMIT	92	$1,368,227	$41,141	.02%
OTHER	95	$2,530,222	$101,203	.06%
* TOTAL COUNTY *	8,738	$969,537,930	$38,765,608	21.08%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1990

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
POTTAWATTAMIE COUNTY				
COUNCIL BLUFFS*	1,192	$90,435,984	$3,617,451	1.97%
AVOCA	77	$3,179,434	$127,175	.07%
CARTER LAKE	54	$1,238,842	$49,553	.03%
OAKLAND	56	$1,438,809	$57,550	.03%
CARSON	26	$261,292	$10,452	.01%
NEOLA	32	$627,703	$25,108	.01%
WALNUT	52	$858,705	$34,342	.02%
CRESCENT	24	$1,085,486	$43,418	.02%
HANCOCK	11	$169,058	$6,762	.00%
MACEDONIA	13	$287,763	$11,510	.01%
MINDEN	21	$503,469	$20,139	.01%
TREYNOR	31	$644,744	$25,790	.01%
UNDERWOOD	22	$337,887	$13,515	.01%
NON-PERMIT	23	$123,116	$3,694	.00%
OTHER	253	$10,254,383	$410,173	.22%
* TOTAL COUNTY *	1,887	$111,446,675	$4,456,632	2.42%
POWESHIEK COUNTY				
GRINNELL	264	$24,255,537	$970,051	.53%
BROOKLYN	82	$5,336,540	$213,450	.12%
MONTEZUMA*	105	$2,665,926	$106,601	.06%
VICTOR	11	$644,998	$25,801	.01%
DEEP RIVER	17	$186,258	$7,437	.00%
MALCOM	19	$413,808	$16,555	.01%
NON-PERMIT	1	$447	$13	.00%
OTHER	137	$1,861,743	$74,469	.04%
* TOTAL COUNTY *	636	$35,365,257	$1,414,377	.77%
RINGGOLD COUNTY				
MOUNT AYR*	99	$3,665,149	$146,606	.08%
DIAGONAL	17	$186,220	$7,449	.00%
ELLSTON	11	$141,907	$5,676	.00%
KELLERTON	14	$105,050	$4,201	.00%
NON-PERMIT	0	$0	$0	.00%
OTHER	60	$432,957	$17,316	.01%
* TOTAL COUNTY *	201	$4,531,283	$181,248	.10%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1990

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
SAC COUNTY				
SAC CITY*	128	$4,199,360	$167,980	.09%
LAKE VIEW	74	$1,921,112	$76,821	.04%
ODEBOLT	51	$929,402	$37,173	.02%
EARLY	19	$288,885	$11,555	.01%
SCHALLER	45	$850,323	$34,011	.02%
WALL LAKE	46	$1,218,693	$48,745	.03%
AUBURN	17	$221,503	$8,860	.00%
LYTTON	19	$199,097	$7,964	.00%
NON-PERMIT	2	$8,657	$260	.00%
OTHER	96	$1,639,253	$65,571	.04%
* TOTAL COUNTY *	497	$11,476,285	$458,940	.25%
SCOTT COUNTY				
DAVENPORT*	2,423	$246,382,429	$9,871,798	5.37%
BETTENDORF	655	$54,069,274	$2,162,780	1.18%
BUFFALO	27	$602,057	$24,081	.01%
LE CLAIRE	83	$977,821	$39,121	.02%
BLUE GRASS	58	$1,054,861	$42,196	.02%
ELDRIDGE	122	$6,674,659	$266,981	.15%
PRINCETON	35	$677,655	$27,103	.01%
WALCOTT	67	$4,317,950	$172,719	.09%
DIXON	16	$138,483	$5,538	.00%
DONAHUE	19	$117,693	$4,708	.00%
LONG GROVE	24	$150,722	$6,030	.00%
MCCAUSLAND	19	$284,975	$11,400	.01%
NEW LIBERTY	10	$22,618	$904	.00%
RIVERDALE	13	$484,611	$19,385	.01%
NON-PERMIT	52	$341,250	$10,238	.01%
OTHER	171	$4,119,161	$164,763	.09%
* TOTAL COUNTY *	3,794	$320,416,219	$12,829,745	6.98%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1990

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
SHELBY COUNTY				
HARLAN*	237	$11,408,907	$456,353	.25%
ELK HORN	31	$468,309	$18,731	.01%
SHELBY	28	$260,430	$10,418	.01%
DEFIANCE	25	$251,417	$10,058	.01%
EARLING	27	$210,120	$8,388	.00%
IRWIN	30	$359,336	$14,374	.01%
PANAMA	17	$224,546	$8,983	.00%
PORTSMOUTH	12	$207,393	$8,298	.00%
WESTPHALIA	15	$132,666	$5,270	.00%
NON-PERMIT	0	$0	$0	.00%
OTHER	83	$734,003	$29,359	.02%
* TOTAL COUNTY *	505	$14,257,127	$570,232	.31%
SIOUX COUNTY				
HAWARDEN	129	$3,660,219	$146,308	.08%
ALTON	40	$1,617,512	$64,697	.04%
HULL	65	$1,642,474	$65,700	.04%
ORANGE CITY*	155	$7,599,325	$303,952	.17%
ROCK VALLEY	132	$5,303,847	$212,155	.12%
SIOUX CENTER	219	$11,119,619	$444,718	.24%
BOYDEN	32	$497,315	$19,876	.01%
HOSPERS	42	$774,566	$30,981	.02%
IRETON	41	$1,165,266	$46,606	.03%
GRANVILLE	17	$193,852	$7,754	.00%
MAURICE	14	$137,916	$5,516	.00%
NON-PERMIT	4	$4,432	$133	.00%
OTHER	193	$2,672,320	$106,900	.06%
* TOTAL COUNTY *	1,083	$36,388,663	$1,455,296	.79%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1990

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
STORY COUNTY				
AMES	965	$83,656,013	$3,346,259	1.82%
NEVADA*	193	$7,715,238	$308,605	.17%
STORY CITY	115	$5,626,799	$225,076	.12%
CAMBRIDGE	16	$189,820	$7,593	.00%
COLO	28	$406,748	$16,270	.01%
MAXWELL	29	$311,473	$12,457	.01%
ROLAND	39	$371,303	$14,852	.01%
SLATER	46	$1,725,541	$69,023	.04%
ZEARING	25	$392,426	$15,696	.01%
COLLINS	11	$114,382	$4,575	.00%
GILBERT	23	$217,796	$8,712	.00%
HUXLEY	58	$1,477,568	$59,103	.03%
MCCALLSBURG	14	$219,102	$8,765	.00%
NON-PERMIT	14	$446,653	$14,556	.01%
OTHER	181	$3,777,758	$151,106	.08%
* TOTAL COUNTY *	1,757	$106,648,620	$4,262,648	2.32%
TAMA COUNTY				
TAMA	104	$3,515,567	$140,625	.08%
DYSART	54	$1,238,908	$49,546	.03%
TOLEDO*	98	$5,707,742	$228,281	.12%
TRAER	70	$1,723,092	$68,918	.04%
GARWIN	21	$130,478	$5,219	.00%
GLADBROOK	49	$1,208,541	$48,339	.03%
CHELSEA	23	$272,292	$10,890	.01%
CLUTIER	15	$109,959	$4,399	.00%
LINCOLN	10	$165,033	$6,601	.00%
MONTOUR	10	$514,326	$20,567	.01%
NON-PERMIT	3	$32,292	$969	.00%
OTHER	123	$1,023,855	$40,953	.02%
* TOTAL COUNTY *	580	$15,642,085	$625,307	.34%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1990

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
TAYLOR COUNTY				
BEDFORD*	95	$1,858,775	$74,351	.04%
LENOX	66	$1,737,138	$69,270	.04%
CLEARFIELD	25	$215,505	$8,621	.00%
NEW MARKET	10	$42,053	$1,682	.00%
BLOCKTON	13	$84,033	$3,362	.00%
NON-PERMIT	0	$0	$0	.00%
OTHER	51	$252,582	$10,103	.01%
* TOTAL COUNTY *	260	$4,190,086	$167,389	.09%
UNION COUNTY				
CRESTON*	290	$16,912,340	$676,493	.37%
AFTON	30	$650,670	$26,025	.01%
LORIMOR	14	$112,605	$4,504	.00%
NON-PERMIT	1	$311	$9	.00%
OTHER	70	$706,991	$28,277	.02%
* TOTAL COUNTY *	405	$18,382,917	$735,308	.40%
VAN BUREN COUNTY				
KEOSAUQUA*	63	$1,070,843	$42,815	.02%
BONAPARTE	23	$315,417	$12,615	.01%
FARMINGTON	47	$650,251	$26,008	.01%
MILTON	20	$221,350	$8,854	.00%
BIRMINGHAM	18	$188,786	$7,551	.00%
CANTRIL	18	$187,170	$7,489	.00%
STOCKPORT	20	$342,854	$13,715	.01%
NON-PERMIT	8	$2,077	$62	.00%
OTHER	107	$975,274	$39,011	.02%
* TOTAL COUNTY *	324	$3,954,022	$158,120	.09%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1990

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
WAPELLO COUNTY				
OTTUMWA*	787	$52,764,750	$2,110,128	1.15%
ELDON	46	$552,230	$22,007	.01%
EDDYVILLE	29	$543,726	$21,749	.01%
AGENCY	31	$440,041	$17,601	.01%
BLAKESBURG	12	$122,552	$4,902	.00%
NON-PERMIT	10	$9,457	$283	.00%
OTHER	146	$1,622,776	$64,878	.04%
* TOTAL COUNTY *	1,061	$56,055,532	$2,241,548	1.22%
WARREN COUNTY				
INDIANOLA*	345	$14,764,753	$590,397	.32%
CARLISLE	84	$2,366,951	$94,678	.05%
NORWALK	103	$2,707,258	$108,222	.06%
MILO	23	$188,368	$7,533	.00%
CUMMING	13	$142,790	$5,697	.00%
HARTFORD	14	$153,412	$6,098	.00%
LACONA	20	$272,398	$10,896	.01%
MARTENSDALE	17	$470,965	$18,839	.01%
NEW VIRGINIA	20	$148,502	$5,938	.00%
ST MARYS	10	$131,074	$5,244	.00%
NON-PERMIT	6	$27,174	$816	.00%
OTHER	150	$2,427,848	$97,100	.05%
* TOTAL COUNTY *	805	$23,801,493	$951,458	.52%
WASHINGTON COUNTY				
WASHINGTON*	290	$14,500,484	$579,964	.32%
KALONA	131	$3,851,158	$154,039	.08%
BRIGHTON	32	$446,095	$17,844	.01%
RIVERSIDE	34	$499,759	$19,990	.01%
WELLMAN	62	$2,137,095	$85,482	.05%
AINSWORTH	19	$279,873	$11,194	.01%
CRAWFORDSVILLE	16	$182,633	$7,304	.00%
WEST CHESTER	11	$53,946	$2,158	.00%
NON-PERMIT	0	$0	$0	.00%
OTHER	164	$2,263,682	$90,536	.05%
* TOTAL COUNTY *	759	$24,214,725	$968,511	.53%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1990

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
WAYNE COUNTY				
CORYDON*	105	$2,495,793	$99,814	.05%
SEYMOUR	33	$391,260	$15,597	.01%
ALLERTON	32	$281,903	$11,275	.01%
HUMESTON	40	$760,663	$30,423	.02%
LINEVILLE	13	$153,649	$6,146	.00%
NON-PERMIT	0	$0	$0	.00%
OTHER	73	$700,337	$28,011	.02%
* TOTAL COUNTY *	296	$4,783,605	$191,266	.10%
WEBSTER COUNTY				
FT DODGE*	856	$71,337,133	$2,853,393	1.55%
GOWRIE	62	$2,032,251	$81,122	.04%
DAYTON	47	$738,634	$29,540	.02%
LEHIGH	26	$380,446	$15,218	.01%
OTHO	11	$102,549	$4,102	.00%
BADGER	16	$180,599	$7,223	.00%
CALLENDER	18	$236,171	$9,448	.01%
DUNCOMBE	10	$106,613	$4,264	.00%
HARCOURT	16	$407,881	$16,315	.01%
MOORLAND	12	$60,633	$2,424	.00%
VINCENT	13	$358,604	$14,344	.01%
NON-PERMIT	13	$24,274	$728	.00%
OTHER	202	$4,569,279	$182,777	.10%
* TOTAL COUNTY *	1,302	$80,535,067	$3,220,898	1.75%
WINNEBAGO COUNTY				
FOREST CITY*	139	$4,304,478	$172,058	.09%
BUFFALO CENTER	61	$1,657,122	$66,154	.04%
LAKE MILLS	105	$2,934,273	$117,372	.06%
THOMPSON	27	$1,038,153	$41,526	.02%
LELAND	15	$141,866	$5,676	.00%
RAKE	17	$173,258	$6,927	.00%
NON-PERMIT	2	$4,311	$129	.00%
OTHER	73	$3,058,614	$122,341	.07%
* TOTAL COUNTY *	439	$13,312,075	$532,183	.29%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1990

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
WINNESHIEK COUNTY				
DECORAH*	311	$20,554,118	$821,684	.45%
CALMAR	48	$1,697,065	$67,842	.04%
OSSIAN	48	$1,010,527	$40,420	.02%
FT. ATKINSON	29	$529,814	$21,193	.01%
RIDGEWAY	18	$175,789	$7,033	.00%
SPILLVILLE	24	$343,732	$13,750	.01%
NON-PERMIT	2	$4,427	$133	.00%
OTHER	170	$3,122,234	$124,884	.07%
* TOTAL COUNTY *	650	$27,437,706	$1,096,939	.60%
WOODBURY COUNTY				
SIOUX CITY*	2,035	$177,270,086	$7,090,772	3.86%
MOVILLE	49	$2,578,963	$103,157	.06%
ANTHON	46	$721,775	$28,873	.02%
CORRECTIONVILLE	46	$880,165	$35,206	.02%
DANBURY	32	$586,260	$23,451	.01%
SERGEANT BLUFF	56	$1,779,966	$71,196	.04%
SLOAN	32	$555,268	$22,210	.01%
CUSHING	21	$84,074	$3,363	.00%
HORNICK	12	$255,336	$10,215	.01%
LAWTON	24	$409,602	$16,384	.01%
PIERSON	22	$212,594	$8,505	.00%
SALIX	17	$327,455	$13,099	.01%
SMITHLAND	14	$125,755	$5,030	.00%
NON-PERMIT	22	$626,566	$18,799	.01%
OTHER	119	$1,450,420	$58,010	.03%
* TOTAL COUNTY *	2,547	$187,864,285	$7,508,270	4.08%
WORTH COUNTY				
MANLY	44	$638,402	$25,534	.01%
NORTHWOOD*	88	$2,947,280	$117,873	.06%
FERTILE	19	$194,261	$7,769	.00%
GRAFTON	19	$250,031	$10,002	.01%
HANLONTOWN	10	$122,642	$4,906	.00%
KENSETT	12	$92,358	$3,694	.00%
NON-PERMIT	1	$662	$20	.00%
OTHER	88	$530,818	$21,230	.01%
* TOTAL COUNTY *	281	$4,776,454	$191,028	.10%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1990

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
WRIGHT COUNTY				
CLARION*	142	$4,915,566	$196,624	.11%
EAGLE GROVE	121	$4,858,535	$194,343	.11%
BELMOND	128	$4,411,534	$176,460	.10%
DOWS	39	$559,090	$22,363	.01%
GOLDFIELD	36	$627,731	$25,110	.01%
ROWAN	12	$135,446	$5,416	.00%
WOOLSTOCK	13	$243,535	$9,742	.01%
NON-PERMIT	6	$5,805	$174	.00%
OTHER	87	$617,948	$24,719	.01%
* TOTAL COUNTY *	584	$16,375,190	$654,951	.36%
* LATE FILERS *	3,876	$45,618,301	$1,824,523	.99%
** GRAND TOTAL **	87,721	$4,599,340,597	$183,926,920	100.00%*

* PERCENTAGES MAY NOT EQUAL 100 % DUE TO ROUNDING

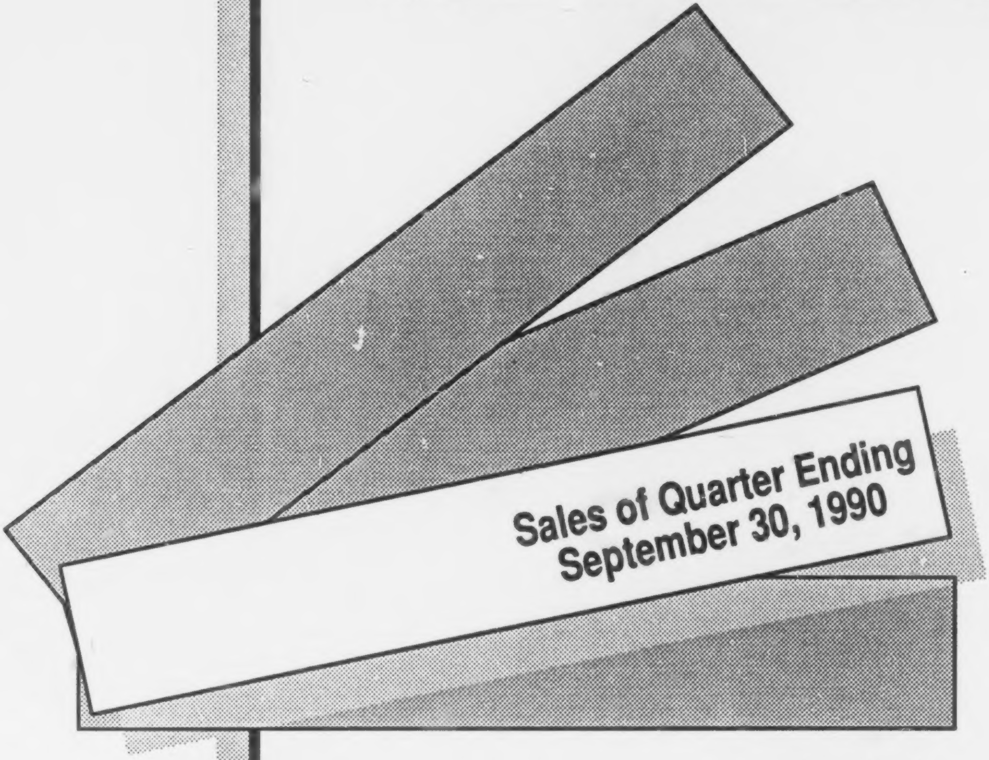
* FOR TOWNS THIS INDICATES THE COUNTY SEAT

GLOSSARY

TAXABLE SALES	Gross receipts from the sales of tangible personal property and certain services subject to the retail sales and retail use tax minus permitted deductions which include: a) Sales in interstate commerce, b) Sales to government units, c) Sales for resale or processing, d) Sales of gasoline or diesel fuel, e) Sales of vehicles subject to registration, and f) Sales of food, prescription drugs, medical devices and medically prescribed oxygen
COMPUTED TAX DUE	The amount of tax computed to be due based on taxable sales or taxable purchases.
NON-PERMIT	Vendors not regularly engaged in selling at retail and/or not having a permanent place of business.
OTHERS	A. County and Town Section - Businesses located in rural portion of county and those towns with less than 10 businesses filing a return (40 returns for the annual report). B. County and Selected Cities Section - All towns which are below the minimum requirement for separate presentation of 2,500 population and 40 or more sales tax returns (160 returns for the annual report).
BUSINESS CLASSIFICATION	Retailers classed according to the major type of business activity performed. As a result, classes may include sales other than normally suggested by the class title. Classification is based on 1972 Standard Industrial Classification codes.
BUSINESS GROUP	Consolidation of related business classes into twelve business groups.
NUMBER OF BUSINESSES	The number of businesses filing quarterly sales tax returns during the period. The annual report represents the sum of quarterly returns received and therefore, the approximate number of businesses may be computed by dividing the number of returns received by four.

S2860-1

IOWA
RETAIL SALES & USE TAX REPORT



**Sales of Quarter Ending
September 30, 1990**

Compiled by
State of Iowa
DEPARTMENT OF REVENUE & FINANCE
Information & Management Services Division
Hoover State Office Building
Des Moines, Iowa 50319
phone: (515) 281-5777

RETAIL SALES TAX
THE QUARTER IN REVIEW

COMPUTED TAX BY BUSINESS GROUP
QUARTER ENDING SEPTEMBER 30, 1990

Computed tax during the third quarter of 1990 amounted to $189,990,329, an increase of 4.97 percent from the same quarter in 1989. The number of businesses filing returns decreased from 88,083 to 87,903 or -0.20 percent during the same period. This data indicates an increase in the average amount of taxable receipts reported per return.

Taxable Sales Tax by Business Group

During the third quarter of 1990, the Building Materials Group showed the largest increase in computed tax with a 8.68 percent increase. The Specialty Retail Group followed with an increase of 8.32 percent. The number of businesses showed a decrease of 0.20 percent as compared with a decrease of 1.37 percent during the same period in 1989. Two business groups reported an increase in the number of filers. The Miscellaneous Group and the General Merchandise Group increased 1.61 percent and 1.[illegible]8%, respectively, while Motor Vehicle (-4.36 percent) and Building Materials (-3.82%) showed the largest decrease.

Business Group	# Bus. Sept 89	# Bus. Sept 90	% Change # Bus.	Computed Tax Sept 89	Computed Tax Sept 90	% Change Tax
Nonresidents	68	64	-5.88%	198,079	121,494	-38.66%
Utilities	2,176	2,160	-0.74%	25,940,063	25,349,711	- 2.28%
Building Materials	2,171	2,088	-3.82%	10,808,407	11,746,756	8.68%
General Merchandise	1,646	1,667	1.28%	22,264,224	23,832,421	7.04%
Food Dealers	1,752	1,698	-3.08%	10,985,114	11,312,539	2.98%
Motor Vehicle	4,723	4,517	-4.36%	9,997,909	10,499,038	5.01%
Apparel	2,063	2,025	-1.84%	6,062,492	6,242,267	2.97%
Home Furnishings	2,645	2,604	-1.55%	6,403,221	6,705,674	4.72%
Eating and Drinking	7,010	6,997	-0.19%	17,764,379	18,529,324	4.31%
Specialty Retail	14,027	14,021	-0.04%	13,407,318	14,522,449	8.32%
Services	26,925	27,256	1.23%	24,727,119	26,497,630	7.16%
Wholesale Goods	7,683	7,674	-0.12%	17,457,983	18,858,983	8.02%
Miscellaneous	10,797	10,971	1.61%	13,138,863	14,081,593	7.18%
Late Filers	4,397	4,161	-5.37%	1,840,146	1,690,450	- 8.14%
TOTALS	88,083	87,903	-0.20%	$180,995,317	$189,990,329	4.97%

USE TAX
THE QUARTER IN REVIEW

RETAILERS USE TAX BY BUSINESS GROUP
Number of Returns and Computed Tax
Quarter Ending September, 1990

Business Group	No. of Returns	% of Returns	Computed Tax	% of Tax
Utilities	182	1.99%	$ 1,599,560	8.05%
Building Materials	182	1.99	344,517	1.73
General Merchandise	14	0.15	378,554	1.90
Food Dealers	24	0.26	52,722	0.27
Motor Vehicle	137	1.50	180,107	0.91
Apparel	45	0.49	82,987	0.42
Home Furnishings	281	3.08	614,612	3.09
Eating and Drinking	28	0.31	29,940	0.15
Specialty Retail	869	9.52	1,513,789	7.62
Services	1,510	16.55	2,302,042	11.58
Wholesale Goods	2,798	30.65	6,037,423	30.37
Miscellaneous	2,752	30.16	6,610,281	33.25
Late Filers	306	3.35	132,106	0.66
TOTAL	9,128	100.00%	$19,878,640	100.00%

COMPARISON OF USE TAXES FOR THE QUARTER ENDING
September 30, 1990 and 1989

Use Tax	September 1990	September 1989	% Change
Retailers			
Number of Returns	9,128	9,462	- 3.53%
Computed Tax	$19,878,640	$18,662,168	6.52%
Motor Vehicle			
Number of Units	195,805	197,521	- 0.87%
Computed Tax	$32,875,964	$32,960,546	- 0.26%
Consumers			
Number of Returns	5,187	5,152	0.68%
Computed Tax	$ 6,902,114	$ 6,450,883	6.99%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1990

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
NON-RESIDENT	64	$3,069,839	$121,494	.06%
ADAIR COUNTY				
GREENFIELD*	108	$4,522,220	$180,883	.10%
ADAIR	49	$1,846,201	$73,715	.04%
STUART	26	$838,432	$33,539	.02%
BRIDGEWATER	19	$213,908	$8,488	.00%
FONTANELLE	31	$400,574	$16,024	.01%
ORIENT	20	$256,457	$10,257	.01%
NON-PERMIT	1	$408	$12	.00%
OTHER	64	$791,459	$31,586	.02%
* TOTAL COUNTY *	318	$8,869,659	$354,504	.19%
ADAMS COUNTY				
CORNING*	105	$3,791,030	$151,590	.08%
NON-PERMIT	1	$1,068	$32	.00%
OTHER	64	$428,434	$17,138	.01%
* TOTAL COUNTY *	170	$4,220,532	$168,760	.09%
ALLAMAKEE COUNTY				
WAUKON*	189	$7,235,209	$289,411	.15%
LANSING	80	$2,075,883	$83,033	.04%
POSTVILLE	80	$4,282,804	$171,269	.09%
NEW ALBIN	32	$423,742	$16,949	.01%
HARPERS FERRY	24	$355,282	$14,213	.01%
NON-PERMIT	6	$16,979	$514	.00%
OTHER	119	$838,661	$33,531	.02%
* TOTAL COUNTY *	530	$15,228,560	$608,920	.32%
APPANOOSE COUNTY				
CENTERVILLE*	249	$12,392,612	$495,514	.26%
CINCINNATI	10	$191,060	$7,642	.00%
MORAVIA	28	$241,811	$9,672	.01%
MOULTON	27	$299,357	$11,975	.01%
MYSTIC	18	$198,127	$7,926	.00%
NON-PERMIT	3	$5,946	$178	.00%
OTHER	108	$1,916,296	$76,642	.04%
* TOTAL COUNTY *	443	$15,245,209	$609,549	.32%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1990

TOWN		NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
AUDUBON	COUNTY				
AUDUBON*		138	$5,559,416	$222,340	.12%
EXIRA		45	$682,684	$27,241	.01%
BRAYTON		10	$54,693	$2,187	.00%
KIMBALLTON		20	$248,222	$9,915	.01%
NON-PERMIT		4	$26,904	$807	.00%
OTHER		58	$438,736	$17,548	.01%
* TOTAL COUNTY *		275	$7,010,655	$280,038	.15%
BENTON	COUNTY				
BELLE PLAINE		106	$4,013,567	$160,521	.08%
VINTON*		207	$9,175,561	$367,024	.19%
BLAIRSTOWN		40	$826,716	$33,070	.02%
SHELLSBURG		24	$507,501	$20,300	.01%
VAN HORNE		29	$446,210	$17,847	.01%
ATKINS		14	$385,940	$15,439	.01%
GARRISON		18	$171,483	$6,859	.00%
KEYSTONE		27	$763,597	$30,541	.02%
MT AUBURN		10	$137,113	$5,484	.00%
NEWHALL		31	$724,975	$29,001	.02%
NORWAY		20	$606,752	$24,269	.01%
URBANA		15	$314,574	$12,584	.01%
WALFORD		11	$311,036	$12,441	.01%
NON-PERMIT		4	$29,811	$895	.00%
OTHER		157	$1,736,986	$69,479	.04%
* TOTAL COUNTY *		713	$20,151,822	$805,754	.42%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1990

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
BLACK HAWK COUNTY				
WATERLOO*	1,778	$161,882,546	$6,475,171	3.41%
CEDAR FALLS	860	$61,662,167	$2,466,411	1.30%
EVANSDALE	86	$2,106,861	$84,203	.04%
ELK RUN HTS	14	$677,780	$27,111	.01%
HUDSON	65	$2,026,259	$81,051	.04%
LA PORTE CITY	86	$2,080,907	$83,235	.04%
DUNKERTON	27	$600,379	$24,014	.01%
JANESVILLE	16	$237,087	$9,484	.00%
GILBERTVILLE	29	$479,349	$19,176	.01%
RAYMOND	19	$435,823	$17,417	.01%
NON-PERMIT	43	$309,081	$9,407	.00%
OTHER	87	$1,991,862	$79,675	.04%
* TOTAL COUNTY *	3,110	$234,490,101	$9,376,355	4.94%
BOONE COUNTY				
BOONE*	383	$23,061,682	$922,472	.49%
MADRID	70	$2,448,987	$97,957	.05%
OGDEN	70	$1,811,412	$72,458	.04%
BOXHOLM	12	$170,560	$6,814	.00%
NON-PERMIT	8	$57,765	$1,731	.00%
OTHER	141	$2,686,648	$107,463	.06%
* TOTAL COUNTY *	684	$30,237,054	$1,208,895	.64%
BREMER COUNTY				
WAVERLY*	267	$16,277,914	$651,115	.34%
SUMNER	92	$3,242,424	$129,693	.07%
TRIPOLI	63	$1,752,941	$70,063	.04%
DENVER	67	$1,882,337	$75,287	.04%
JANESVILLE	24	$524,726	$20,990	.01%
READLYN	33	$984,265	$39,369	.02%
FREDERIKA	10	$79,940	$3,197	.00%
PLAINFIELD	23	$494,941	$19,798	.01%
NON-PERMIT	6	$11,375	$342	.00%
OTHER	129	$1,293,130	$51,727	.03%
* TOTAL COUNTY *	714	$26,543,993	$1,061,581	.56%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1990

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
BUCHANAN COUNTY				
INDEPENDENCE*	230	$13,151,243	$525,935	.28%
JESUP	77	$2,293,734	$91,681	.05%
FAIRBANK	38	$1,030,664	$41,225	.02%
HAZLETON	39	$603,885	$24,136	.01%
LAMONT	25	$288,592	$11,543	.01%
WINTHROP	39	$944,403	$37,776	.02%
AURORA	17	$186,445	$7,460	.00%
BRANDON	14	$140,975	$5,638	.00%
QUASQUETON	18	$245,497	$9,820	.01%
ROWLEY	12	$47,367	$1,895	.00%
NON-PERMIT	4	$109,295	$3,280	.00%
OTHER	161	$1,608,722	$64,352	.03%
* TOTAL COUNTY *	674	$20,650,822	$824,741	.43%
BUENA VISTA COUNTY				
STORM LAKE*	371	$23,549,914	$941,985	.50%
ALTA	69	$3,365,479	$134,619	.07%
ALBERT CITY	38	$591,426	$23,646	.01%
MARATHON	15	$265,323	$10,608	.01%
NEWELL	41	$704,218	$28,169	.01%
SIOUX RAPIDS	52	$1,477,297	$59,090	.03%
LAKESIDE	12	$68,526	$2,742	.00%
REMBRANDT	13	$140,039	$5,601	.00%
LINN GROVE	12	$63,662	$2,545	.00%
NON-PERMIT	4	$19,077	$572	.00%
OTHER	85	$821,048	$32,802	.02%
* TOTAL COUNTY *	712	$31,066,009	$1,242,379	.65%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1990

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
BUTLER COUNTY				
CLARKSVILLE	57	$1,218,411	$48,736	.03%
GREENE	66	$1,698,632	$67,942	.04%
PARKERSBURG	71	$1,515,050	$60,601	.03%
SHELL ROCK	50	$795,839	$31,836	.02%
ALLISON*	56	$2,399,366	$95,974	.05%
APLINGTON	47	$963,411	$38,409	.02%
DUMONT	36	$917,881	$36,641	.02%
NEW HARTFORD	25	$389,037	$15,560	.01%
BRISTOW	12	$56,372	$2,254	.00%
NON-PERMIT	9	$43,169	$1,445	.00%
OTHER	136	$1,597,263	$63,861	.03%
* TOTAL COUNTY *	565	$11,594,431	$463,259	.24%
CALHOUN COUNTY				
LAKE CITY	95	$2,762,984	$110,516	.06%
MANSON	68	$1,960,161	$78,370	.04%
ROCKWELL CITY*	97	$3,174,211	$126,968	.07%
LOHRVILLE	29	$326,040	$13,041	.01%
POMEROY	39	$451,751	$18,072	.01%
FARNHAMVILLE	24	$459,466	$18,379	.01%
NON-PERMIT	4	$15,644	$468	.00%
OTHER	94	$491,742	$19,658	.01%
* TOTAL COUNTY *	450	$9,641,999	$385,472	.20%
CARROLL COUNTY				
CARROLL*	395	$26,580,259	$1,062,990	.56%
COON RAPIDS	68	$1,565,461	$62,524	.03%
MANNING	73	$1,978,526	$79,141	.04%
BREDA	43	$1,231,840	$49,273	.03%
GLIDDEN	43	$1,435,748	$57,428	.03%
ARCADIA	24	$598,865	$23,956	.01%
DEDHAM	14	$200,555	$8,022	.00%
HALBUR	15	$701,915	$28,077	.01%
TEMPLETON	27	$413,083	$16,522	.01%
NON-PERMIT	6	$82,340	$2,470	.00%
OTHER	101	$968,599	$38,740	.02%
* TOTAL COUNTY *	809	$35,757,191	$1,429,143	.75%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1990

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
CASS COUNTY				
ATLANTIC*	344	$16,715,852	$668,628	.35%
ANITA	56	$1,060,517	$42,400	.02%
GRISWOLD	68	$1,432,797	$57,305	.03%
LEWIS	19	$129,979	$5,199	.00%
CUMBERLAND	17	$227,728	$9,108	.00%
MASSENA	25	$429,329	$17,173	.01%
WIOTA	10	$77,096	$3,083	.00%
NON-PERMIT	5	$6,882	$206	.00%
OTHER	99	$1,091,174	$43,650	.02%
* TOTAL COUNTY *	643	$21,171,354	$846,752	.45%
CEDAR COUNTY				
TIPTON*	164	$6,372,350	$254,866	.13%
DURANT	70	$2,457,174	$98,289	.05%
MECHANICSVILLE	36	$548,300	$21,931	.01%
WEST BRANCH	80	$1,379,228	$55,172	.03%
CLARENCE	48	$785,324	$31,401	.02%
LOWDEN	44	$888,557	$35,541	.02%
STANWOOD	37	$567,190	$22,683	.01%
BENNETT	23	$205,366	$8,192	.00%
NON-PERMIT	4	$22,839	$685	.00%
OTHER	105	$964,361	$38,564	.02%
* TOTAL COUNTY *	611	$14,190,689	$567,324	.30%
CERRO GORDO COUNTY				
MASON CITY*	956	$80,513,302	$3,220,502	1.70%
CLEAR LAKE	294	$13,434,851	$537,162	.28%
VENTURA	28	$533,647	$21,347	.01%
ROCKWELL	28	$422,105	$16,884	.01%
MESERVEY	15	$69,243	$2,769	.00%
SWALEDALE	14	$286,231	$11,449	.01%
THORNTON	24	$298,382	$11,933	.01%
NON-PERMIT	34	$209,411	$6,283	.00%
OTHER	141	$3,741,575	$149,665	.08%
* TOTAL COUNTY *	1,534	$99,508,747	$3,977,994	2.09%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1990

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
CHEROKEE COUNTY				
CHEROKEE*	265	$13,353,161	$534,128	.28%
MARCUS	63	$2,171,665	$86,866	.05%
AURELIA	43	$813,384	$32,536	.02%
CLEGHORN	15	$206,737	$8,268	.00%
MERIDEN	11	$88,757	$3,550	.00%
QUIMBY	24	$583,700	$23,345	.01%
WASHTA	16	$123,330	$4,934	.00%
NON-PERMIT	4	$31,300	$939	.00%
OTHER	87	$559,207	$22,358	.01%
* TOTAL COUNTY *	528	$17,931,241	$716,924	.38%
CHICKASAW COUNTY				
NEW HAMPTON*	202	$7,516,692	$300,669	.16%
NASHUA	63	$1,466,698	$58,670	.03%
FREDERICKSBURG	53	$1,265,077	$50,603	.03%
LAWLER	22	$663,284	$26,531	.01%
ALTA VISTA	22	$338,779	$13,552	.01%
IONIA	16	$142,114	$5,683	.00%
NON-PERMIT	2	$65,106	$1,953	.00%
OTHER	120	$829,032	$33,135	.02%
* TOTAL COUNTY *	500	$12,286,782	$490,796	.26%
CLARKE COUNTY				
OSCEOLA*	189	$9,619,151	$384,768	.20%
MURRAY	23	$182,305	$7,293	.00%
NON-PERMIT	2	$11,601	$348	.00%
OTHER	66	$868,575	$34,742	.02%
* TOTAL COUNTY *	280	$10,681,632	$427,151	.22%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1990

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
CLAY COUNTY				
SPENCER*	464	$29,255,034	$1,169,720	.62%
EVERLY	30	$734,433	$29,378	.02%
PETERSON	31	$310,848	$12,437	.01%
ROYAL	25	$235,756	$9,428	.00%
WEBB	13	$168,630	$6,746	.00%
NON-PERMIT	15	$1,679,166	$50,373	.03%
OTHER	113	$1,217,246	$48,689	.03%
* TOTAL COUNTY *	691	$33,601,113	$1,326,771	.70%
CLAYTON COUNTY				
ELKADER*	112	$3,667,221	$146,684	.08%
GUTTENBERG	107	$3,338,553	$133,542	.07%
MONONA	72	$2,328,821	$93,156	.05%
STRAWBERRY PT	63	$1,508,159	$60,328	.03%
EDGEWOOD	44	$1,004,465	$40,181	.02%
GARNAVILLO	42	$1,067,247	$42,693	.02%
MARQUETTE	19	$403,743	$16,150	.01%
MCGREGOR	65	$1,166,194	$46,649	.02%
FARMERSBURG	14	$129,785	$5,190	.00%
LUANA	21	$281,590	$11,263	.01%
VOLGA CITY	16	$188,082	$7,523	.00%
NON-PERMIT	2	$35,424	$1,063	.00%
OTHER	160	$1,379,968	$55,201	.03%
* TOTAL COUNTY *	737	$16,499,252	$659,623	.35%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1990

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
CLINTON COUNTY				
CLINTON*	826	$55,560,698	$2,222,434	1.17%
DE WITT	173	$8,047,931	$321,913	.17%
CAMANCHE	76	$1,549,959	$62,002	.03%
DELMAR	12	$84,561	$3,383	.00%
GRAND MOUND	30	$480,668	$19,228	.01%
LOST NATION	29	$358,196	$14,328	.01%
WHEATLAND	31	$572,351	$22,894	.01%
CALAMUS	12	$353,812	$14,152	.01%
CHARLOTTE	14	$410,173	$16,407	.01%
GOOSE LAKE	11	$93,190	$3,727	.00%
LOW MOOR	20	$292,290	$11,691	.01%
WELTON	10	$69,654	$2,787	.00%
NON-PERMIT	18	$218,104	$6,545	.00%
OTHER	184	$2,496,013	$99,843	.05%
* TOTAL COUNTY *	1,446	$70,587,600	$2,821,334	1.48%
CRAWFORD COUNTY				
DENISON*	285	$14,133,002	$565,210	.30%
CHARTER OAK	32	$915,492	$36,616	.02%
DOW CITY	18	$146,366	$5,854	.00%
MANILLA	41	$698,996	$27,917	.01%
SCHLESWIG	43	$590,628	$23,619	.01%
VAIL	23	$185,200	$7,409	.00%
KIRON	26	$386,623	$15,465	.01%
WESTSIDE	21	$318,113	$12,726	.01%
NON-PERMIT	4	$86,255	$2,587	.00%
OTHER	117	$1,475,965	$58,956	.03%
* TOTAL COUNTY *	610	$18,936,640	$756,359	.40%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1990

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
DALLAS COUNTY				
PERRY	255	$11,932,133	$477,185	.25%
ADEL*	105	$3,763,144	$150,531	.08%
DALLAS CENTER	48	$1,044,772	$41,790	.02%
DEXTER	28	$911,248	$36,443	.02%
REDFIELD	34	$609,008	$24,361	.01%
WAUKEE	74	$3,629,739	$145,191	.08%
WOODWARD	37	$672,147	$26,870	.01%
DE SOTO	27	$426,204	$17,048	.01%
GRANGER	26	$728,711	$28,865	.02%
MINBURN	10	$192,779	$7,711	.00%
VAN METER	24	$985,301	$39,412	.02%
NON-PERMIT	3	$6,678	$200	.00%
OTHER	207	$3,742,289	$149,695	.08%
* TOTAL COUNTY *	878	$28,644,153	$1,145,302	.60%
DAVIS COUNTY				
BLOOMFIELD*	131	$5,576,740	$223,070	.12%
DRAKESVILLE	13	$108,145	$4,326	.00%
PULASKI	10	$190,042	$7,601	.00%
NON-PERMIT	1	$12,489	$375	.00%
OTHER	130	$1,122,700	$44,915	.02%
* TOTAL COUNTY *	285	$7,010,116	$280,287	.15%
DECATUR COUNTY				
LAMONI	81	$2,111,709	$84,432	.04%
LEON*	82	$2,647,251	$105,888	.06%
DECATUR CITY	15	$401,530	$16,061	.01%
GRAND RIVER	10	$84,518	$3,382	.00%
NON-PERMIT	3	$1,133	$39	.00%
OTHER	92	$586,919	$23,471	.01%
* TOTAL COUNTY *	283	$5,833,060	$233,273	.12%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1990

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
DELAWARE COUNTY				
MANCHESTER*	201	$12,882,043	$515,278	.27%
EARLVILLE	32	$549,462	$21,979	.01%
EDGEWOOD	23	$617,393	$24,696	.01%
HOPKINTON	28	$613,830	$24,554	.01%
COLESBURG	22	$630,566	$25,224	.01%
DELHI	34	$795,103	$31,805	.02%
DUNDEE	11	$302,550	$12,102	.01%
GREELEY	11	$130,833	$5,233	.00%
RYAN	15	$156,866	$6,275	.00%
NON-PERMIT	3	$36,018	$1,080	.00%
OTHER	165	$2,531,908	$101,269	.05%
* TOTAL COUNTY *	545	$19,246,572	$769,495	.41%
DES MOINES COUNTY				
BURLINGTON*	762	$58,274,344	$2,330,918	1.23%
MEDIAPOLIS	76	$2,680,807	$107,230	.06%
WEST BURLINGTON	150	$10,892,275	$435,688	.23%
DANVILLE	34	$785,055	$31,401	.02%
NON-PERMIT	10	$186,246	$5,589	.00%
OTHER	175	$3,416,566	$136,615	.07%
* TOTAL COUNTY *	1,207	$76,235,293	$3,047,441	1.60%
DICKINSON COUNTY				
MILFORD	127	$4,577,407	$183,097	.10%
SPIRIT LAKE*	242	$19,622,793	$784,788	.41%
ARNOLDS PARK	125	$5,987,675	$239,450	.13%
LAKE PARK	47	$953,481	$38,138	.02%
OKOBOJI	40	$5,109,276	$204,373	.11%
TERRIL	14	$226,479	$9,058	.00%
NON-PERMIT	29	$73,062	$2,194	.00%
OTHER	165	$8,968,117	$358,522	.19%
* TOTAL COUNTY *	789	$45,518,290	$1,819,620	.96%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1990

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
DUBUQUE COUNTY				
DUBUQUE*	1,696	$133,053,700	$5,322,179	2.80%
CASCADE	83	$2,459,353	$98,377	.05%
DYERSVILLE	172	$9,075,656	$363,017	.19%
EPWORTH	41	$649,045	$25,962	.01%
FARLEY	43	$874,223	$34,971	.02%
BERNARD	19	$210,964	$8,439	.00%
DURANGO	11	$59,324	$2,371	.00%
HOLY CROSS	16	$190,335	$7,614	.00%
LUXEMBURG	15	$204,399	$8,177	.00%
NEW VIENNA	26	$690,016	$27,598	.01%
PEOSTA	29	$843,088	$33,724	.02%
SHERRILL	13	$97,895	$3,916	.00%
WORTHINGTON	18	$374,640	$14,984	.01%
NON-PERMIT	31	$614,414	$18,433	.01%
OTHER	176	$4,541,985	$181,679	.10%
* TOTAL COUNTY *	2,389	$153,939,037	$6,151,441	3.24%
EMMET COUNTY				
ESTHERVILLE*	257	$13,118,301	$524,727	.28%
ARMSTRONG	71	$1,836,693	$73,468	.04%
RINGSTED	24	$519,817	$20,791	.01%
WALLINGFORD	13	$86,323	$3,442	.00%
NON-PERMIT	0	$0	$0	.00%
OTHER	66	$548,981	$21,945	.01%
* TOTAL COUNTY *	431	$16,110,115	$644,373	.34%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1990

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
FAYETTE COUNTY				
OELWEIN	260	$11,519,745	$460,753	.24%
FAYETTE	60	$768,982	$30,758	.02%
WEST UNION*	122	$6,080,156	$243,201	.13%
ARLINGTON	20	$357,741	$14,309	.01%
CLERMONT	33	$1,287,801	$51,502	.03%
ELGIN	29	$944,954	$37,799	.02%
HAWKEYE	31	$418,533	$16,728	.01%
MAYNARD	18	$700,138	$28,004	.01%
ST LUCAS	14	$316,819	$12,672	.01%
WADENA	12	$90,487	$3,621	.00%
WAUCOMA	17	$299,364	$11,975	.01%
NON-PERMIT	4	$276,712	$8,301	.00%
OTHER	179	$2,976,768	$119,069	.06%
* TOTAL COUNTY *	799	$26,038,200	$1,038,692	.55%
FLOYD COUNTY				
CHARLES CITY*	300	$15,677,283	$627,036	.33%
NORA SPRINGS	52	$979,618	$39,186	.02%
ROCKFORD	39	$799,824	$31,991	.02%
FLOYD	18	$332,877	$13,313	.01%
MARBLE ROCK	20	$294,094	$11,764	.01%
RUDD	24	$271,503	$10,860	.01%
NON-PERMIT	3	$5,053	$152	.00%
OTHER	120	$938,522	$37,539	.02%
* TOTAL COUNTY *	576	$19,298,774	$771,841	.41%
FRANKLIN COUNTY				
HAMPTON*	187	$8,292,337	$331,690	.17%
ACKLEY	12	$199,957	$7,999	.00%
SHEFFIELD	45	$695,663	$27,814	.01%
ALEXANDER	12	$102,824	$4,113	.00%
COULTER	11	$326,974	$13,079	.01%
GENEVA	14	$56,830	$2,274	.00%
LATIMER	26	$1,486,051	$59,442	.03%
NON-PERMIT	7	$27,299	$820	.00%
OTHER	95	$917,851	$36,701	.02%
* TOTAL COUNTY *	409	$12,105,786	$483,932	.25%

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
FREMONT COUNTY				
HAMBURG	58	$1,125,900	$45,037	.02%
SIDNEY*	56	$964,571	$38,585	.02%
TABOR	41	$621,328	$24,853	.01%
FARRAGUT	20	$136,826	$5,472	.00%
RANDOLPH	12	$124,268	$4,970	.00%
RIVERTON	14	$195,961	$7,839	.00%
NON-PERMIT	3	$25,751	$773	.00%
OTHER	94	$3,542,946	$141,670	.07%
* TOTAL COUNTY *	298	$6,737,551	$269,199	.14%
GREENE COUNTY				
JEFFERSON*	201	$9,592,176	$383,654	.20%
CHURDAN	22	$179,190	$7,167	.00%
GRAND JCT	37	$770,313	$30,811	.02%
SCRANTON	32	$514,153	$20,566	.01%
PATON	20	$283,778	$11,352	.01%
RIPPEY	17	$102,061	$4,083	.00%
NON-PERMIT	3	$11,103	$334	.00%
OTHER	44	$197,851	$7,913	.00%
* TOTAL COUNTY *	376	$11,650,625	$465,880	.25%
GRUNDY COUNTY				
GRUNDY CENTER*	111	$4,512,560	$180,499	.10%
REINBECK	80	$1,941,776	$77,672	.04%
CONRAD	52	$1,009,231	$40,365	.02%
DIKE	41	$778,349	$31,135	.02%
WELLSBURG	35	$546,181	$21,849	.01%
BEAMAN	13	$192,333	$7,693	.00%
HOLLAND	13	$78,753	$3,142	.00%
NON-PERMIT	3	$4,961	$150	.00%
OTHER	85	$791,916	$31,608	.02%
* TOTAL COUNTY *	433	$9,856,060	$394,113	.21%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1990

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
GUTHRIE COUNTY				
GUTHRIE CENTER*	82	$4,319,530	$172,781	.09%
PANORA	73	$3,063,444	$122,537	.06%
STUART	46	$1,428,179	$57,127	.03%
BAYARD	22	$460,035	$18,399	.01%
CASEY	24	$411,605	$16,388	.01%
BAGLEY	11	$124,541	$4,982	.00%
MENLO	15	$233,931	$9,358	.00%
YALE	17	$193,642	$7,745	.00%
NON-PERMIT	3	$14,202	$426	.00%
OTHER	67	$842,722	$33,709	.02%
* TOTAL COUNTY *	360	$11,091,831	$443,452	.23%
HAMILTON COUNTY				
WEBSTER CITY*	284	$13,203,864	$528,095	.28%
JEWELL	44	$1,532,651	$61,306	.03%
STRATFORD	39	$856,726	$34,268	.02%
WILLIAMS	31	$1,368,914	$54,740	.03%
ELLSWORTH	24	$680,505	$27,221	.01%
KAMRAR	13	$109,503	$4,371	.00%
RANDALL	10	$161,021	$6,441	.00%
STANHOPE	14	$297,622	$11,904	.01%
NON-PERMIT	1	$442	$13	.00%
OTHER	89	$1,473,938	$58,919	.03%
* TOTAL COUNTY *	549	$19,685,186	$787,278	.41%
HANCOCK COUNTY				
BRITT	93	$3,170,917	$126,837	.07%
GARNER*	110	$5,745,566	$229,818	.12%
KANAWHA	38	$808,616	$32,344	.02%
KLEMME	26	$186,393	$7,458	.00%
CORWITH	19	$191,224	$7,646	.00%
CRYSTAL LAKE	13	$88,231	$3,529	.00%
GOODELL	11	$82,338	$3,294	.00%
WODEN	15	$258,405	$10,336	.01%
NON-PERMIT	2	$570	$18	.00%
OTHER	100	$1,238,260	$49,531	.03%
* TOTAL COUNTY *	427	$11,770,520	$470,811	.25%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1990

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
HARDIN COUNTY				
IOWA FALLS	292	$13,887,542	$555,505	.29%
ACKLEY	70	$1,573,177	$62,930	.03%
ELDORA*	133	$4,814,970	$192,598	.10%
ALDEN	34	$654,236	$26,168	.01%
HUBBARD	49	$1,185,073	$47,398	.02%
RADCLIFFE	30	$394,450	$15,777	.01%
STEAMBOAT ROCK	17	$152,728	$6,108	.00%
UNION	34	$658,870	$26,356	.01%
NON-PERMIT	4	$33,308	$1,084	.00%
OTHER	167	$2,284,406	$91,382	.05%
* TOTAL COUNTY *	830	$25,638,760	$1,025,306	.54%
HARRISON COUNTY				
DUNLAP	59	$1,388,303	$55,524	.03%
LOGAN*	58	$1,697,506	$67,901	.04%
MISSOURI VALLEY	122	$5,418,408	$216,734	.11%
WOODBINE	59	$1,178,669	$47,130	.02%
MAGNOLIA	13	$69,405	$2,776	.00%
MONDAMIN	24	$224,485	$8,979	.00%
PERSIA	21	$138,202	$5,506	.00%
PISGAH	17	$147,200	$5,888	.00%
NON-PERMIT	4	$21,748	$652	.00%
OTHER	87	$1,946,958	$77,876	.04%
* TOTAL COUNTY *	464	$12,230,884	$488,966	.26%
HENRY COUNTY				
MT PLEASANT*	266	$20,331,386	$813,212	.43%
NEW LONDON	60	$1,247,494	$49,889	.03%
WAYLAND	43	$719,277	$28,766	.02%
WINFIELD	51	$1,265,098	$50,604	.03%
OLDS	15	$347,300	$13,891	.01%
NON-PERMIT	3	$245,549	$7,367	.00%
OTHER	161	$3,081,753	$123,260	.06%
* TOTAL COUNTY *	599	$27,237,857	$1,086,989	.57%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1990

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
HOWARD COUNTY				
CRESCO*	187	$7,441,140	$297,644	.16%
ELMA	36	$473,318	$18,930	.01%
LIME SPRINGS	26	$341,690	$13,665	.01%
RICEVILLE	16	$321,050	$12,842	.01%
CHESTER	16	$262,732	$10,509	.01%
PROTIVIN	25	$397,853	$15,914	.01%
NON-PERMIT	1	$0	$0	.00%
OTHER	97	$797,473	$31,895	.02%
* TOTAL COUNTY *	404	$10,035,256	$401,399	.21%
HUMBOLDT COUNTY				
HUMBOLDT	208	$11,142,835	$445,713	.23%
DAKOTA CITY*	32	$363,841	$14,554	.01%
GILMORE CITY	11	$282,006	$11,280	.01%
LIVERMORE	22	$314,564	$12,577	.01%
BODE	19	$210,966	$8,439	.00%
RENWICK	20	$425,001	$16,999	.01%
NON-PERMIT	4	$21,574	$648	.00%
OTHER	93	$659,051	$26,289	.01%
* TOTAL COUNTY *	409	$13,419,838	$536,499	.28%
IDA COUNTY				
HOLSTEIN	78	$1,862,304	$74,489	.04%
IDA GROVE*	135	$6,920,763	$276,831	.15%
BATTLE CREEK	36	$559,960	$22,398	.01%
ARTHUR	11	$108,504	$4,339	.00%
GALVA	17	$153,328	$6,134	.00%
NON-PERMIT	5	$48,446	$1,454	.00%
OTHER	51	$151,242	$6,052	.00%
* TOTAL COUNTY *	333	$9,804,547	$391,697	.21%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1990

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
IOWA COUNTY				
MARENGO*	90	$3,893,613	$155,744	.08%
NORTH ENGLISH	36	$1,509,400	$60,377	.03%
WILLIAMSBURG	101	$9,067,891	$362,716	.19%
VICTOR	43	$858,794	$34,326	.02%
LADORA	12	$64,516	$2,580	.00%
MILLERSBURG	13	$176,545	$7,062	.00%
NON-PERMIT	5	$112,296	$3,369	.00%
OTHER	249	$12,936,501	$517,435	.27%
* TOTAL COUNTY *	549	$28,619,556	$1,143,609	.60%
JACKSON COUNTY				
MAQUOKETA*	273	$12,592,717	$503,613	.27%
BELLEVUE	106	$2,508,941	$100,106	.05%
PRESTON	53	$1,675,454	$67,017	.04%
SABULA	32	$355,228	$14,209	.01%
ANDREW	14	$123,590	$4,944	.00%
BALDWIN	11	$29,101	$1,165	.00%
LA MOTTE	18	$284,153	$11,365	.01%
MILES	24	$605,963	$24,239	.01%
SPRINGBROOK	10	$79,613	$3,183	.00%
NON-PERMIT	6	$74,758	$2,243	.00%
OTHER	168	$2,969,678	$118,774	.06%
* TOTAL COUNTY *	715	$21,299,196	$850,858	.45%
JASPER COUNTY				
NEWTON*	471	$36,645,907	$1,465,805	.77%
COLFAX	68	$1,972,312	$78,894	.04%
MONROE	64	$1,899,626	$75,981	.04%
BAXTER	38	$557,275	$22,282	.01%
KELLOGG	23	$314,236	$12,568	.01%
PRAIRIE CITY	42	$2,713,560	$108,519	.06%
LYNNVILLE	24	$449,745	$17,990	.01%
MINGO	14	$49,019	$1,962	.00%
SULLY	38	$2,398,730	$95,948	.05%
NON-PERMIT	3	$5,996	$180	.00%
OTHER	206	$2,554,753	$102,159	.05%
* TOTAL COUNTY *	991	$49,561,159	$1,982,288	1.04%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1990

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
JEFFERSON COUNTY				
FAIRFIELD*	375	$18,597,930	$743,795	.39%
BATAVIA	19	$282,888	$11,316	.01%
LIBERTYVILLE	14	$189,168	$7,567	.00%
LOCKRIDGE	10	$119,682	$4,760	.00%
PACKWOOD	14	$228,826	$9,153	.00%
NON-PERMIT	9	$6,600	$196	.00%
OTHER	107	$964,786	$38,573	.02%
* TOTAL COUNTY *	548	$20,389,880	$815,360	.43%
JOHNSON COUNTY				
IOWA CITY*	1,209	$122,831,498	$4,913,154	2.59%
CORALVILLE	265	$31,811,403	$1,272,440	.67%
LONE TREE	41	$455,084	$18,204	.01%
OXFORD	29	$507,195	$20,288	.01%
SOLON	50	$1,521,339	$60,856	.03%
HILLS	14	$607,154	$24,286	.01%
NORTH LIBERTY	57	$2,157,326	$86,292	.05%
SWISHER	24	$597,989	$23,878	.01%
NON-PERMIT	16	$250,560	$7,701	.00%
OTHER	291	$5,909,278	$236,370	.12%
* TOTAL COUNTY *	1,996	$166,648,826	$6,663,469	3.51%
JONES COUNTY				
ANAMOSA*	148	$10,672,254	$426,894	.22%
MONTICELLO	203	$9,412,099	$376,479	.20%
OLIN	35	$355,555	$14,222	.01%
OXFORD JCT	27	$265,521	$10,583	.01%
WYOMING	37	$695,339	$27,747	.01%
MARTELLE	11	$176,777	$7,069	.00%
ONSLOW	13	$102,287	$4,093	.00%
NON-PERMIT	2	$92,432	$2,773	.00%
OTHER	201	$3,443,493	$137,741	.07%
* TOTAL COUNTY *	677	$25,215,757	$1,007,601	.53%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1990

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
KEOKUK COUNTY				
KEOTA	47	$642,347	$25,694	.01%
SIGOURNEY*	91	$4,238,018	$169,521	.09%
HEDRICK	38	$370,785	$14,783	.01%
RICHLAND	26	$265,532	$10,622	.01%
WHAT CHEER	30	$422,271	$16,877	.01%
KESWICK	17	$390,266	$15,612	.01%
SOUTH ENGLISH	12	$168,953	$6,760	.00%
NON-PERMIT	6	$2,821	$84	.00%
OTHER	161	$1,171,659	$46,869	.02%
* TOTAL COUNTY *	428	$7,672,652	$306,822	.16%
KOSSUTH COUNTY				
ALGONA*	292	$18,156,823	$726,271	.38%
BANCROFT	50	$1,331,535	$53,261	.03%
BURT	19	$284,258	$11,371	.01%
LU VERNE	16	$177,937	$7,118	.00%
SWEA CITY	36	$606,291	$24,221	.01%
TITONKA	34	$525,011	$21,001	.01%
WESLEY	22	$796,419	$31,860	.02%
WHITTEMORE	25	$548,514	$21,940	.01%
FENTON	19	$345,920	$13,825	.01%
LAKOTA	17	$175,523	$7,022	.00%
LEDYARD	14	$182,579	$7,303	.00%
LONE ROCK	12	$156,658	$6,266	.00%
NON-PERMIT	3	$4,532	$136	.00%
OTHER	144	$1,644,970	$65,788	.03%
* TOTAL COUNTY *	703	$24,936,970	$997,383	.52%
LEE COUNTY				
FT MADISON*	335	$20,085,789	$803,321	.42%
KEOKUK	448	$29,554,804	$1,182,071	.62%
DONNELLSON	57	$1,329,881	$53,170	.03%
MONTROSE	24	$325,410	$13,017	.01%
WEST POINT	51	$1,178,702	$47,145	.02%
ST PAUL	12	$505,499	$20,219	.01%
NON-PERMIT	14	$156,981	$4,709	.00%
OTHER	259	$4,685,521	$187,419	.10%
* TOTAL COUNTY *	1,200	$57,822,587	$2,311,071	1.22%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1990

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
LINN COUNTY				
CEDAR RAPIDS*	3,142	$340,460,605	$13,618,115	7.17%
MARION	568	$37,981,641	$1,519,059	.80%
CENTER POINT	53	$1,335,212	$53,405	.03%
CENTRAL CITY	60	$946,842	$37,874	.02%
HIAWATHA	105	$4,360,994	$174,422	.09%
LISBON	60	$842,980	$33,709	.02%
MT VERNON	123	$5,708,561	$228,349	.12%
COGGON	31	$343,046	$13,721	.01%
FAIRFAX	38	$839,435	$33,577	.02%
SPRINGVILLE	47	$690,445	$27,615	.01%
WALKER	37	$291,359	$11,618	.01%
ALBURNETTE	29	$345,478	$13,821	.01%
ELY	28	$968,372	$38,733	.02%
PALO	23	$3,308,621	$132,346	.07%
ROBINS	10	$88,422	$3,537	.00%
NON-PERMIT	40	$344,346	$10,332	.01%
OTHER	191	$4,398,170	$175,890	.09%
* TOTAL COUNTY *	4,585	$403,254,529	$16,126,123	8.49%
LOUISA COUNTY				
COLUMBUS JCT	77	$2,061,171	$82,446	.04%
WAPELLO*	84	$2,028,154	$81,121	.04%
MORNING SUN	39	$632,645	$25,305	.01%
OAKVILLE	18	$241,518	$9,660	.01%
NON-PERMIT	2	$8,192	$245	.00%
OTHER	101	$1,723,542	$68,943	.04%
* TOTAL COUNTY *	321	$6,695,222	$267,720	.14%
LUCAS COUNTY				
CHARITON*	193	$12,030,497	$481,146	.25%
RUSSELL	19	$334,708	$13,378	.01%
NON-PERMIT	3	$1,649	$49	.00%
OTHER	87	$797,864	$31,905	.02%
* TOTAL COUNTY *	302	$13,164,718	$526,478	.28%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1990

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
LYON COUNTY				
ROCK RAPIDS*	111	$4,614,328	$184,567	.10%
GEORGE	54	$1,336,899	$53,474	.03%
DOON	29	$695,813	$27,834	.01%
INWOOD	39	$1,014,810	$40,592	.02%
LARCHWOOD	37	$883,495	$35,337	.02%
LITTLE ROCK	15	$413,141	$16,526	.01%
LESTER	18	$268,791	$10,750	.01%
NON-PERMIT	2	$34,074	$1,022	.00%
OTHER	107	$841,489	$33,658	.02%
* TOTAL COUNTY *	412	$10,102,840	$403,760	.21%
MADISON COUNTY				
WINTERSET*	165	$7,700,395	$308,006	.16%
EARLHAM	39	$1,299,418	$51,976	.03%
ST CHARLES	23	$481,570	$19,263	.01%
TRURO	16	$325,449	$13,018	.01%
NON-PERMIT	0	$0	$0	.00%
OTHER	116	$1,229,222	$49,170	.03%
* TOTAL COUNTY *	359	$11,036,054	$441,433	.23%
MAHASKA COUNTY				
OSKALOOSA*	430	$25,777,111	$1,031,043	.54%
NEW SHARON	56	$759,334	$30,354	.02%
BARNES CITY	11	$66,681	$2,664	.00%
FREMONT	26	$225,090	$9,006	.00%
LEIGHTON	10	$272,566	$10,904	.01%
ROSE HILL	10	$64,677	$2,587	.00%
NON-PERMIT	6	$33,444	$1,003	.00%
OTHER	161	$4,372,350	$174,887	.09%
* TOTAL COUNTY *	710	$31,571,253	$1,262,448	.66%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1990

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
MARION COUNTY				
KNOXVILLE*	252	$15,748,752	$629,903	.33%
PELLA	286	$15,881,631	$635,253	.33%
PLEASANTVILLE	45	$1,195,940	$47,837	.03%
BUSSEY	15	$184,869	$7,394	.00%
MELCHER	25	$302,396	$12,093	.01%
NON-PERMIT	6	$25,013	$750	.00%
OTHER	194	$2,705,792	$108,222	.06%
* TOTAL COUNTY *	823	$36,044,393	$1,441,452	.76%
MARSHALL COUNTY				
MARSHALLTOWN*	786	$60,624,860	$2,424,976	1.28%
STATE CENTER	62	$928,198	$37,126	.02%
ALBION	19	$358,244	$14,329	.01%
GILMAN	27	$329,447	$13,177	.01%
MELBOURNE	15	$172,014	$6,880	.00%
LAUREL	13	$165,436	$6,616	.00%
LE GRAND	25	$667,888	$26,716	.01%
RHODES	13	$47,146	$1,884	.00%
NON-PERMIT	0	$0	$0	.00%
OTHER	118	$2,563,867	$102,529	.05%
* TOTAL COUNTY *	1,078	$65,857,100	$2,634,233	1.39%
MILLS COUNTY				
GLENWOOD*	131	$7,285,321	$291,388	.15%
MALVERN	41	$661,224	$26,428	.01%
EMERSON	31	$352,425	$14,097	.01%
HENDERSON	11	$44,435	$1,778	.00%
NON-PERMIT	2	$183	$6	.00%
OTHER	102	$1,038,849	$41,555	.02%
* TOTAL COUNTY *	318	$9,382,437	$375,252	.20%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1990

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
MITCHELL COUNTY				
OSAGE*	156	$5,311,366	$212,410	.11%
ST ANSGAR	56	$3,082,154	$123,181	.06%
RICEVILLE	44	$699,616	$27,989	.01%
STACYVILLE	34	$742,573	$29,698	.02%
NON-PERMIT	2	$13,722	$412	.00%
OTHER	115	$1,246,492	$49,853	.03%
* TOTAL COUNTY *	407	$11,095,923	$443,543	.23%
MONONA COUNTY				
ONAWA*	149	$5,734,963	$229,398	.12%
MAPLETON	80	$2,446,079	$97,843	.05%
UTE	35	$381,731	$15,270	.01%
WHITING	29	$260,124	$10,406	.01%
BLENCOE	15	$223,291	$8,932	.00%
CASTANA	12	$42,887	$1,716	.00%
MOORHEAD	20	$198,059	$7,924	.00%
SOLDIER	15	$179,345	$7,175	.00%
NON-PERMIT	0	$0	$0	.00%
OTHER	62	$695,193	$27,809	.01%
* TOTAL COUNTY *	417	$10,161,672	$406,473	.21%
MONROE COUNTY				
ALBIA*	143	$6,455,015	$258,199	.14%
LOVILIA	28	$314,808	$12,592	.01%
NON-PERMIT	4	$5,281	$158	.00%
OTHER	72	$1,200,493	$48,018	.03%
* TOTAL COUNTY *	247	$7,975,597	$318,967	.17%
MONTGOMERY COUNTY				
RED OAK*	267	$16,183,727	$647,275	.34%
VILLISCA	52	$944,563	$37,761	.02%
STANTON	38	$1,016,103	$40,643	.02%
ELLIOTT	18	$123,958	$4,959	.00%
NON-PERMIT	5	$36,593	$1,097	.00%
OTHER	74	$593,536	$23,741	.01%
* TOTAL COUNTY *	454	$18,898,480	$755,476	.40%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1990

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
MUSCATINE COUNTY				
MUSCATINE*	651	$43,416,861	$1,736,525	.91%
WEST LIBERTY	94	$3,302,391	$132,080	.07%
WILTON	103	$7,764,132	$310,563	.16%
ATALISSA	10	$88,004	$3,520	.00%
NICHOLS	13	$348,812	$13,953	.01%
NON-PERMIT	7	$81,812	$2,489	.00%
OTHER	174	$3,280,569	$131,225	.07%
* TOTAL COUNTY *	1,052	$58,282,581	$2,330,355	1.23%
OBRIEN COUNTY				
SHELDON	230	$11,241,543	$449,645	.24%
HARTLEY	85	$1,874,351	$74,975	.04%
PAULLINA	65	$1,135,763	$45,433	.02%
PRIMGHAR*	48	$1,387,754	$55,414	.03%
SANBORN	57	$1,012,142	$40,483	.02%
SUTHERLAND	38	$663,707	$26,482	.01%
NON-PERMIT	4	$23,994	$720	.00%
OTHER	108	$1,410,858	$56,437	.03%
* TOTAL COUNTY *	635	$18,750,112	$749,589	.39%
OSCEOLA COUNTY				
SIBLEY*	123	$4,842,672	$193,707	.10%
ASHTON	20	$386,532	$15,420	.01%
OCHEYEDAN	31	$481,423	$19,254	.01%
MELVIN	20	$466,086	$18,645	.01%
NON-PERMIT	1	$6,981	$209	.00%
OTHER	67	$741,981	$29,680	.02%
* TOTAL COUNTY *	262	$6,925,675	$276,915	.15%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1990

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
PAGE COUNTY				
CLARINDA*	199	$9,430,766	$377,209	.20%
SHENANDOAH	271	$9,463,996	$378,559	.20%
ESSEX	37	$414,217	$16,569	.01%
BRADDYVILLE	14	$161,755	$6,470	.00%
COIN	10	$94,782	$3,791	.00%
NON-PERMIT	3	$22,553	$676	.00%
OTHER	89	$886,610	$35,463	.02%
* TOTAL COUNTY *	623	$20,474,679	$818,737	.43%
PALO ALTO COUNTY				
EMMETSBURG*	148	$5,324,712	$212,991	.11%
GRAETTINGER	47	$886,934	$35,475	.02%
RUTHVEN	31	$721,887	$28,861	.02%
WEST BEND	47	$1,488,023	$59,521	.03%
MALLARD	17	$206,485	$8,260	.00%
NON-PERMIT	2	$10,841	$325	.00%
OTHER	74	$851,404	$34,057	.02%
* TOTAL COUNTY *	366	$9,490,286	$379,490	.20%
PLYMOUTH COUNTY				
LE MARS*	327	$17,286,855	$691,458	.36%
AKRON	66	$1,920,338	$76,813	.04%
KINGSLEY	67	$1,593,322	$63,734	.03%
REMSEN	81	$2,213,469	$88,504	.05%
MERRILL	31	$536,313	$21,450	.01%
CRAIG	10	$119,773	$4,789	.00%
HINTON	23	$597,199	$23,888	.01%
OYENS	11	$43,807	$1,752	.00%
NON-PERMIT	9	$130,013	$3,902	.00%
OTHER	115	$1,348,638	$53,947	.03%
* TOTAL COUNTY *	740	$25,789,727	$1,030,237	.54%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1990

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
POCAHONTAS COUNTY				
FONDA	35	$495,566	$19,821	.01%
LAURENS	100	$2,112,794	$84,513	.04%
POCAHONTAS*	121	$3,223,436	$128,726	.07%
GILMORE CITY	14	$740,947	$29,637	.02%
ROLFE	35	$913,377	$36,498	.02%
HAVELOCK	10	$168,779	$6,751	.00%
PALMER	19	$256,009	$10,240	.01%
NON-PERMIT	0	$0	$0	.00%
OTHER	92	$401,585	$16,064	.01%
* TOTAL COUNTY *	426	$8,312,493	$332,250	.17%
POLK COUNTY				
DES MOINES*	6,197	$781,457,394	$31,256,541	16.45%
WEST DES MOINES	1,008	$103,758,738	$4,150,292	2.18%
URBANDALE	260	$26,285,257	$1,050,995	.55%
ALTOONA	174	$20,739,885	$829,533	.44%
ANKENY	423	$28,979,635	$1,159,152	.61%
WINDSOR HTS	12	$561,728	$22,464	.01%
CLIVE	98	$12,428,993	$497,158	.26%
GRIMES	78	$2,835,642	$113,422	.06%
MITCHELLVILLE	28	$492,699	$19,710	.01%
POLK CITY	43	$937,502	$37,475	.02%
BONDURANT	38	$893,954	$35,758	.02%
ELKHART	13	$525,722	$21,030	.01%
PLEASANT HILL	21	$1,585,672	$63,427	.03%
RUNNELLS	38	$871,805	$34,872	.02%
JOHNSTON	133	$7,334,209	$293,243	.15%
ALLEMAN	12	$214,531	$8,580	.00%
NON-PERMIT	94	$5,176,891	$155,310	.08%
OTHER	95	$3,019,641	$120,778	.06%
* TOTAL COUNTY *	8,765	$998,099,898	$39,869,740	20.99%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1990

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
POTTAWATTAMIE COUNTY				
COUNCIL BLUFFS*	1,209	$95,089,280	$3,803,581	2.00%
AVOCA	79	$3,392,844	$135,707	.07%
CARTER LAKE	53	$1,037,957	$41,521	.02%
OAKLAND	57	$1,492,185	$59,685	.03%
CARSON	24	$261,860	$10,473	.01%
NEOLA	30	$697,459	$27,899	.01%
WALNUT	47	$848,432	$33,923	.02%
CRESCENT	21	$648,686	$25,948	.01%
HANCOCK	11	$172,648	$6,905	.00%
MACEDONIA	11	$291,862	$11,674	.01%
MINDEN	21	$591,561	$23,663	.01%
TREYNOR	27	$627,475	$25,099	.01%
UNDERWOOD	21	$443,288	$17,733	.01%
NON-PERMIT	30	$37,673	$1,132	.00%
OTHER	254	$9,256,626	$369,955	.19%
* TOTAL COUNTY *	1,895	$114,889,836	$4,594,898	2.42%
POWESHIEK COUNTY				
GRINNELL	261	$23,449,935	$937,453	.49%
BROOKLYN	79	$7,546,967	$301,875	.16%
MONTEZUMA*	105	$2,703,403	$108,107	.06%
VICTOR	11	$684,152	$27,365	.01%
DEEP RIVER	15	$198,493	$7,925	.00%
MALCOM	18	$420,907	$16,837	.01%
NON-PERMIT	1	$113	$3	.00%
OTHER	134	$1,799,378	$71,965	.04%
* TOTAL COUNTY *	624	$36,803,348	$1,471,530	.77%
RINGGOLD COUNTY				
MOUNT AYR*	101	$3,789,407	$151,577	.08%
DIAGONAL	16	$168,515	$6,740	.00%
KELLERTON	13	$133,008	$5,319	.00%
NON-PERMIT	0	$0	$0	.00%
OTHER	68	$641,607	$25,660	.01%
* TOTAL COUNTY *	198	$4,732,537	$189,296	.10%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1990

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
SAC COUNTY				
SAC CITY*	125	$4,452,176	$178,088	.09%
LAKE VIEW	72	$2,086,336	$83,453	.04%
ODEBOLT	49	$1,037,129	$41,486	.02%
EARLY	21	$283,733	$11,349	.01%
SCHALLER	45	$882,771	$35,311	.02%
WALL LAKE	48	$1,432,947	$57,318	.03%
AUBURN	18	$244,335	$9,770	.01%
LYTTON	19	$208,714	$8,348	.00%
NON-PERMIT	10	$95,280	$2,859	.00%
OTHER	101	$1,558,024	$62,318	.03%
* TOTAL COUNTY *	508	$12,281,445	$490,300	.26%
SCOTT COUNTY				
DAVENPORT*	2,437	$255,034,093	$10,201,385	5.37%
BETTENDORF	652	$55,293,234	$2,211,729	1.16%
BUFFALO	29	$596,964	$23,880	.01%
LE CLAIRE	91	$1,248,049	$49,923	.03%
BLUE GRASS	58	$1,029,188	$41,167	.02%
ELDRIDGE	123	$6,479,332	$259,177	.14%
PRINCETON	37	$805,971	$32,238	.02%
WALCOTT	71	$4,515,443	$180,613	.10%
DIXON	17	$164,943	$6,598	.00%
DONAHUE	20	$169,660	$6,786	.00%
LONG GROVE	25	$212,743	$8,508	.00%
MCCAUSLAND	21	$324,334	$12,974	.01%
RIVERDALE	12	$491,565	$19,663	.01%
NON-PERMIT	53	$526,672	$15,803	.01%
OTHER	180	$4,759,991	$190,399	.10%
* TOTAL COUNTY *	3,826	$331,652,182	$13,260,843	6.98%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1990

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
SHELBY COUNTY				
HARLAN*	240	$11,799,080	$471,946	.25%
ELK HORN	34	$522,838	$20,914	.01%
SHELBY	30	$327,085	$13,084	.01%
DEFIANCE	25	$329,293	$13,129	.01%
EARLING	27	$228,864	$9,154	.00%
IRWIN	28	$407,071	$16,265	.01%
PANAMA	18	$331,394	$13,256	.01%
PORTSMOUTH	12	$237,025	$9,481	.00%
WESTPHALIA	15	$141,438	$5,616	.00%
NON-PERMIT	2	$9,347	$281	.00%
OTHER	78	$820,196	$32,808	.02%
* TOTAL COUNTY *	509	$15,153,631	$605,934	.32%
SIOUX COUNTY				
HAWARDEN	123	$3,680,710	$147,123	.08%
ALTON	42	$1,445,865	$57,834	.03%
HULL	62	$1,334,716	$53,375	.03%
ORANGE CITY*	159	$7,336,997	$293,477	.15%
ROCK VALLEY	133	$5,699,563	$227,984	.12%
SIOUX CENTER	215	$10,925,623	$436,957	.23%
BOYDEN	33	$561,053	$22,426	.01%
HOSPERS	44	$861,394	$34,458	.02%
IRETON	39	$1,125,784	$45,032	.02%
GRANVILLE	18	$233,036	$9,281	.00%
MAURICE	13	$99,162	$3,965	.00%
NON-PERMIT	6	$98,953	$2,968	.00%
OTHER	190	$2,930,264	$117,156	.06%
* TOTAL COUNTY *	1,077	$36,333,120	$1,452,036	.76%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1990

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
STORY COUNTY				
AMES	955	$92,664,479	$3,706,765	1.95%
NEVADA*	201	$8,705,373	$348,211	.18%
STORY CITY	121	$7,293,544	$291,740	.15%
CAMBRIDGE	15	$193,059	$7,723	.00%
COLO	34	$541,979	$21,678	.01%
MAXWELL	26	$290,491	$11,619	.01%
ROLAND	42	$412,638	$16,506	.01%
SLATER	46	$1,716,788	$68,672	.04%
ZEARING	24	$423,945	$16,957	.01%
GILBERT	23	$259,557	$10,383	.01%
HUXLEY	57	$1,541,383	$61,652	.03%
MCCALLSBURG	12	$152,641	$6,105	.00%
NON-PERMIT	22	$629,012	$18,872	.01%
OTHER	183	$2,868,789	$114,753	.06%
* TOTAL COUNTY *	1,761	$117,693,678	$4,701,636	2.47%
TAMA COUNTY				
TAMA	101	$3,286,440	$131,457	.07%
DYSART	52	$1,300,021	$51,990	.03%
TOLEDO*	97	$6,180,096	$247,166	.13%
TRAER	72	$2,167,794	$86,709	.05%
GARWIN	21	$136,524	$5,460	.00%
GLADBROOK	48	$1,439,786	$57,594	.03%
CHELSEA	23	$476,966	$19,079	.01%
CLUTIER	17	$163,920	$6,555	.00%
LINCOLN	10	$202,062	$8,047	.00%
MONTOUR	10	$544,638	$21,786	.01%
NON-PERMIT	3	$6,168	$185	.00%
OTHER	123	$1,363,572	$54,543	.03%
* TOTAL COUNTY *	577	$17,267,987	$690,571	.36%
TAYLOR COUNTY				
BEDFORD*	97	$1,769,804	$70,769	.04%
LENOX	71	$1,512,667	$60,273	.03%
CLEARFIELD	24	$245,895	$9,836	.01%
BLOCKTON	12	$102,394	$4,095	.00%
NON-PERMIT	1	$2,309	$69	.00%
OTHER	60	$278,314	$11,131	.01%
* TOTAL COUNTY *	265	$3,911,383	$156,173	.08%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1990

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
UNION COUNTY				
CRESTON*	282	$16,700,213	$668,018	.35%
AFTON	30	$712,886	$28,515	.02%
LORIMOR	13	$84,570	$3,382	.00%
NON-PERMIT	5	$27,630	$827	.00%
OTHER	66	$542,369	$21,694	.01%
* TOTAL COUNTY *	396	$18,067,668	$722,436	.38%
VAN BUREN COUNTY				
KEOSAUQUA*	63	$1,159,810	$46,393	.02%
BONAPARTE	23	$347,138	$13,887	.01%
FARMINGTON	41	$469,998	$18,800	.01%
MILTON	22	$219,586	$8,784	.00%
BIRMINGHAM	17	$216,249	$8,651	.00%
CANTRIL	18	$197,930	$7,917	.00%
STOCKPORT	20	$432,509	$17,302	.01%
NON-PERMIT	7	$3,067	$93	.00%
OTHER	111	$906,180	$36,244	.02%
* TOTAL COUNTY *	322	$3,952,467	$158,071	.08%
WAPELLO COUNTY				
OTTUMWA*	786	$53,082,691	$2,122,951	1.12%
ELDON	48	$651,090	$26,043	.01%
EDDYVILLE	30	$489,133	$19,565	.01%
AGENCY	33	$453,486	$18,137	.01%
BLAKESBURG	12	$134,639	$5,386	.00%
NON-PERMIT	10	$212,775	$6,384	.00%
OTHER	144	$1,680,087	$67,200	.04%
* TOTAL COUNTY *	1,063	$56,703,901	$2,265,666	1.19%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1990

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
WARREN COUNTY				
INDIANOLA*	349	$17,625,714	$704,851	.37%
CARLISLE	80	$2,394,014	$95,760	.05%
NORWALK	102	$2,575,211	$103,010	.05%
MILO	26	$217,714	$8,693	.00%
CUMMING	14	$154,274	$6,172	.00%
HARTFORD	15	$137,353	$5,494	.00%
LACONA	20	$327,255	$13,089	.01%
MARTENSDALE	16	$372,284	$14,891	.01%
NEW VIRGINIA	25	$162,626	$6,505	.00%
ST MARYS	10	$123,003	$4,921	.00%
NON-PERMIT	6	$34,036	$1,021	.00%
OTHER	153	$2,368,404	$94,724	.05%
* TOTAL COUNTY *	816	$26,491,888	$1,059,131	.56%
WASHINGTON COUNTY				
WASHINGTON*	290	$15,018,195	$600,665	.32%
KALONA	130	$4,127,294	$165,087	.09%
BRIGHTON	33	$402,369	$16,076	.01%
RIVERSIDE	32	$485,170	$19,409	.01%
WELLMAN	59	$2,170,517	$86,822	.05%
AINSWORTH	18	$238,256	$9,530	.01%
CRAWFORDSVILLE	16	$173,876	$6,955	.00%
WEST CHESTER	10	$70,865	$2,834	.00%
NON-PERMIT	10	$34,898	$1,046	.00%
OTHER	172	$2,702,892	$108,099	.06%
* TOTAL COUNTY *	770	$25,424,332	$1,016,523	.54%
WAYNE COUNTY				
CORYDON*	105	$2,498,924	$99,957	.05%
SEYMOUR	32	$402,222	$16,058	.01%
ALLERTON	32	$259,275	$10,369	.01%
HUMESTON	34	$525,879	$21,035	.01%
LINEVILLE	12	$139,711	$5,589	.00%
NON-PERMIT	2	$46,468	$960	.00%
OTHER	73	$670,588	$26,823	.01%
* TOTAL COUNTY *	290	$4,543,067	$180,791	.10%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1990

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
WEBSTER COUNTY				
FT DODGE*	868	$73,122,262	$2,924,685	1.54%
GOWRIE	63	$1,967,316	$78,489	.04%
DAYTON	47	$722,158	$28,885	.02%
LEHIGH	27	$410,039	$16,370	.01%
OTHO	11	$115,998	$4,641	.00%
BADGER	14	$181,222	$7,249	.00%
CALLENDER	19	$271,513	$10,861	.01%
DUNCOMBE	12	$113,320	$4,532	.00%
HARCOURT	15	$447,735	$17,910	.01%
MOORLAND	14	$96,133	$3,843	.00%
VINCENT	13	$60,281	$2,411	.00%
NON-PERMIT	14	$136,824	$4,106	.00%
OTHER	196	$4,480,107	$179,202	.09%
* TOTAL COUNTY *	1,313	$82,124,908	$3,283,184	1.73%
WINNEBAGO COUNTY				
FOREST CITY*	138	$4,006,695	$160,152	.08%
BUFFALO CENTER	61	$1,769,216	$70,648	.04%
LAKE MILLS	95	$3,118,549	$124,744	.07%
THOMPSON	28	$1,103,208	$44,130	.02%
LELAND	16	$115,432	$4,617	.00%
RAKE	18	$211,495	$8,459	.00%
NON-PERMIT	1	$3,173	$95	.00%
OTHER	75	$2,631,626	$105,264	.06%
* TOTAL COUNTY *	432	$12,959,394	$518,109	.27%
WINNESHIEK COUNTY				
DECORAH*	315	$20,073,247	$802,743	.42%
CALMAR	48	$1,818,397	$72,674	.04%
OSSIAN	49	$840,935	$33,638	.02%
FT. ATKINSON	28	$451,055	$18,042	.01%
RIDGEWAY	20	$208,334	$8,333	.00%
SPILLVILLE	24	$363,762	$14,550	.01%
NON-PERMIT	7	$35,330	$1,059	.00%
OTHER	176	$3,191,482	$127,660	.07%
* TOTAL COUNTY *	667	$26,982,542	$1,078,699	.57%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1990

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
WOODBURY COUNTY				
SIOUX CITY*	2,064	$178,559,623	$7,142,422	3.76%
MOVILLE	49	$3,183,727	$127,351	.07%
ANTHON	43	$683,545	$27,344	.01%
CORRECTIONVILLE	47	$899,418	$35,976	.02%
DANBURY	28	$507,019	$20,282	.01%
SERGEANT BLUFF	59	$2,107,205	$84,287	.04%
SLOAN	33	$558,205	$22,330	.01%
CUSHING	20	$76,611	$3,063	.00%
HORNICK	14	$260,794	$10,432	.01%
LAWTON	24	$462,543	$18,505	.01%
PIERSON	23	$218,177	$8,729	.00%
SALIX	17	$387,172	$15,485	.01%
SMITHLAND	14	$159,589	$6,382	.00%
NON-PERMIT	38	$822,111	$24,665	.01%
OTHER	120	$1,442,386	$57,694	.03%
* TOTAL COUNTY *	2,593	$190,328,125	$7,604,947	4.00%
WORTH COUNTY				
MANLY	42	$617,229	$24,691	.01%
NORTHWOOD*	89	$2,910,639	$116,414	.06%
FERTILE	15	$219,811	$8,792	.00%
GRAFTON	18	$247,426	$9,899	.01%
KENSETT	12	$70,761	$2,832	.00%
NON-PERMIT	1	$2,000	$60	.00%
OTHER	96	$626,637	$25,068	.01%
* TOTAL COUNTY *	273	$4,694,503	$187,756	.10%
WRIGHT COUNTY				
CLARION*	139	$4,862,935	$194,516	.10%
EAGLE GROVE	121	$4,866,444	$194,661	.10%
BELMOND	131	$4,992,641	$199,708	.11%
DOWS	35	$349,435	$13,976	.01%
GOLDFIELD	35	$623,813	$24,954	.01%
ROWAN	11	$105,169	$4,206	.00%
WOOLSTOCK	14	$215,094	$8,603	.00%
NON-PERMIT	5	$97,886	$2,938	.00%
OTHER	83	$488,128	$19,497	.01%
* TOTAL COUNTY *	574	$16,601,545	$663,059	.35%
* LATE FILERS *	4,161	$42,274,662	$1,690,450	.89%
** GRAND TOTAL **	87,903	$4,753,711,638	$189,990,329	100.00%*

* PERCENTAGES MAY NOT EQUAL 100 % DUE TO ROUNDING

* FOR TOWNS THIS INDICATES THE COUNTY SEAT

GLOSSARY

TAXABLE SALES	Gross receipts from the sales of tangible personal property and certain services subject to the retail sales and retail use tax minus permitted deductions which include: a) Sales in interstate commerce, b) Sales to government units, c) Sales for resale or processing, d) Sales of gasoline or diesel fuel, e) Sales of vehicles subject to registration, and f) Sales of food, prescription drugs, medical devices and medically prescribed oxygen
COMPUTED TAX DUE	The amount of tax computed to be due based on taxable sales or taxable purchases.
NON-PERMIT	Vendors not regularly engaged in selling at retail and/or not having a permanent place of business.
OTHERS	a) County and Town Section - Businesses located in rural portion of county and those towns with less than 10 businesses filing a return (40 returns for the annual report). b) County and Selected Cities Section - All towns which are below the minimum requirement for separate presentation of 2,500 population and 40 or more sales tax returns (160 returns for the annual report).
BUSINESS CLASSIFICATION	Retailers classed according to the major type of business activity performed. As a result, classes may include sales other than normally suggested by the class title. Classification is based on 1972 Standard Industrial Classification codes.
BUSINESS GROUP	Consolidation of related business classes into twelve business groups.
NUMBER OF BUSINESSES	The number of businesses filing quarterly sales tax returns during the period. The annual report represents the sum of quarterly returns received and therefore, the approximate number of businesses may be computed by dividing the number of returns received by four.